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| GUJARAT AUTHORITY FOR ADVANCE RULING, GOODS AND SERVICES TAX, A/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380009. |  |
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ADVANCE RULING NO. GUJ/GAAR/R/2022/13

(In Application No. Advance Ruling/SGST&CGST/2022/AR/01)

Dated:14.03.2022

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| Name and address of the applicant | : | M/s. Data Processing Forms Pvt. Ltd., Data House, Near Vejalpur Bus Stand, Vejalpur, Ahmedabad-380051 |
| GSTIN of the applicant | : | 24AAACD5480E1ZZ |
| Date of application | : | 4/01/2022 |
| Clause(s) of Section 97(2) of CGST / GGST Act, 2017, under which the question(s) raised. | : | (b) |
| Date of Personal Hearing | : | 18/02/2022 |
| Present for the applicant | : | Shri J R Vasave, Advocate, Shri Bhupesh Maretha, Advocate |

Brief Facts:

M/s. Data Processing Forms Pvt. Ltd. submits that it is engaged in manufacturing of Computer Forms, Cut Sheets and Printed Forms with trading in Printers, Cartridges, Laptops, Barcode Stickers, OMR Sheets and Education Booklets since 1st July 2017 to till date.

2. The applicant submits that supply of Printing and Barcode Stickers, UID Stickers and forms made to the Education Institutes and Central and State Examination Boards have been classified under HSN/SAC code 49119990 and taxed at the rate of tax as applicable to the entry at the relevant time and paid the taxes to the Govt.

3. The applicant submitted an agreement entered with Maharashtra State Board of Secondary and Higher Secondary Education (for the sake of brevity refer to ‘Board’) wherein detailed terms and condition of supply of services have been enumerated (submitted as Annexure-II), as transaction of supply made to the Examination Board and Education Institutes, which qualifies for the exemption under entry No. 66 of the Notification No. 12/2017-CT (Rate) dtd. 28.6.2017 , read with Notification No. 14/2018-CT (Rate) dated 26th July 2018.

4. The applicant submits that the supply of Service to Educational institutions for conducting of examinations are eligible for exemption under entry No. 66 of Notification No. 12/2017-CT (Rate) dated 28-6-17. It was further clarified under Notification No. 14/2018-CT (Rate) dated 26-7-18, that the Centre and State Educational Boards shall be

treated as Educational Institution for the limited purpose of providing services by way of conduct of examination to the students.

5. Question on which Advance Ruling sought:

- A. Whether from the facts and circumstances of the case, supplies made by the applicant to the Examination Boards and Educational Institution are entitled for exemption from payment of Good and Service Tax under Sr. No. 66, Heading No. 9992 (education Services) of the exemption Not. No. 12/2017-CT (Rate) dated 28-6-2017, read with Not. No. 14/2018-CT (Rate) dated 26-7-18.
- B. If yes, whether the applicant is entitled for refund of the taxes collected and paid into Govt. treasury so far.

6. Personal Hearing

Personal hearing granted on 18-2-22 was attended by Shri J R Vasave, Advocate, Shri Bhupesh Maretha, Advocate and they reiterated the submission. Shri J R Vasave have stated that they withdraw Question No. 2 pertaining to Refund of Tax paid.

7. Revenue's submission:

Revenue has neither submitted its comments nor appeared for hearing.

Findings

8. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and GGST Act, 2017 are in *parimateria* and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the GGST Act.

9. We have carefully considered the submissions made by the applicant.

10. We note that one of the questions raised by the applicant is whether it is entitled for refund of the taxes collected and paid into Govt. treasury.

11. We hold that as per Section 95(a), CGST Act, 'Advance Ruling' means a decision provided by the Authority to an applicant **on matters/ questions specified in Section 97(2)**, in relation to the supply of goods/ services or both being undertaken or proposed to be undertaken by the applicant. Further, the provisions of Section 97(2) CGST Act is reproduced as follows:

“(2) The question on which the advance ruling is sought under this Act, shall be in respect of,—

- a. classification of any goods or services or both;*
- b. applicability of a notification issued under the provisions of this Act;*
- c. determination of time and value of supply of goods or services or both;*
- d. admissibility of input tax credit of tax paid or deemed to have been paid;*
- e. determination of the liability to pay tax on any goods or services or both;*
- f. whether applicant is required to be registered;*
- g. whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.”*

11.1 We find that ‘refund’ admissibility is not covered under the gamut of Section 97(2) CGST Act.

11.2 Shri J R Vasave, Advocate , during personal hearing, submitted to withdraw Question 2 pertaining to refund.

12. On reading the Agreement the applicant entered with the Education Board for the year 2021 and 2022 , we find that applicant supplies services relating to conduct of examination.

13. We find that the Supply of services provided to State educational boards by way of services relating to conduct of examination by State Educational Boards is exempt vide entry 66(b) (iv) of said Notification 12/2017-CT(R), as clarified at clause 3(iv) to the Explanation of the said Notification.

14. We hold that the insertion of this clause 3(iv) vide Notification No. 14/2018-CT (R) dated 26-7-18 to the Explanation of the said Notification is clarificatory in nature making clear the applicability of said entry 66(b)(iv) of said Notification 12/2017-CT (R).

15. In conspectus of aforementioned findings, we pass the Ruling,

RULING

Ruling for Question 1:

1. The subject supplies being undertaken to State Educational Board is exempt from GST vide entry 66(b)(iv) of the Notification No. 12/2017-CT (R) dated 28-6-2017 as amended.

Ruling for Question 2:

Question 2 is withdrawn by the applicant. Refund is not covered under the gamut of questions to be raised vide Section 97(2) CGST Act. This Question 2 is not maintainable under Section 97(2) CGST Act.

(ATUL MEHTA)
MEMBER (S)

(ARUN RICHARD)
MEMBER (C)

Place: Ahmedabad

Date: 14.03.2022