

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	KERALA GST State Goods & Services Tax
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BEFORE THE AUTHORITY OF: Shri Jomy Jacob IRS &
: Shri Mansur M.I.

Legal Name of the applicant	M/s Kerala Academy for Skills Excellence
GSTIN	32AAECK7501P1ZE
ARN	AD320223001227W
Address	T.C. 15/1037 /1-28, Fourth Floor, Carmel Towers, 4, Opp. Cotton Hill Girls Higher Secondary School, Vazhuthacaud, Thiruvananthapuram, Kerala- 695014
Advance Ruling sought for	1. In view of the Notification No. 12/2017-Central Tax (Rate), dated 28.06.2017, the applicant would like to get clarified whether the share of fee received from their skill training partners and fee collection from their own skill training institutes fall under taxable service or not? 2. If GST applicable for the income as per the provisions of the Act, can they avail Input Tax credit on the amount spent from the grant received from Government in relation to the generation of such income?
Date of Personal Hearing	12.06.2023, 20.06.2025
Authorized Representative	Shri. Udayan.C.C; Finance Officer

ADVANCE RULING No. KER/28/2025 Dated 27.08.2025

1. M/s Kerala Academy for Skills Excellence (**KASE**) (hereinafter referred to as the applicant) is a company, wholly owned by Government of Kerala under the administrative department of Labour & Skills and is managed by Board of



Directors comprising of Secretaries of various departments and industrial experts.

2. In this Ruling, a reference hereinafter to the provisions of the CGST Act, Rules or the Notifications issued thereunder shall include a reference to the corresponding provisions of the KSGST Act, Rules or the Notifications issued thereunder.

3. The questions on which advance ruling is sought are given in page 1 and are not being reproduced.

4. Contentions of the Applicant:

4.1. The applicant was designated as the State Skill Development Mission (SSDM) as part of National Skill Development Policy, as per the G.O (Rt) No.1501/16/LBR dated 02.12.2016 to function as the nodal body for convergence of all skilling initiatives in the State. Vide G.O (Rt) No. 927/2021/LBR dated 30/07/2021, Govt. have delegated the applicant as the Single Nodal Agency for implementing National Skill Development schemes like Pradhan Mantri Kaushal Vikas Yojana (PMKVY) & Skill Acquisition and Knowledge Awareness for Livelihood Promotion (SANKALP), by virtue of its designation as State Skill Development Mission.

4.2. The applicant also facilitates various other skill development initiatives such as Centres of Excellences (CoEs) Accreditation of Skill Training Courses and skill development programme for other departments. Following are the various skill development initiatives;

- I. Centers of Excellence's (CoEs) in Construction, Oil & Gas, Nursing, Renewable energy, multi -languages etc.
- II. Accreditation of various skill training courses conducted by various skill training institutes.
- III. Kerala State Institute of Design (KSID), a design institute, currently conducting BDes (Bachelor of Design) and PG Diploma Programmes.



IV. Kaushal Kendras - community skill centers focused on rural population having facilities for providing career guidance, furnishing information regarding details of educational loans, career prospects of a particular course, details of institutions for higher education, various competitive examinations, scholarships etc.

V. Skill development programme for other departments.

4.3. The applicant was incorporated under Section 25 of the Companies Act 1956 and is registered u/s.12A of the Income Tax Act as a charitable institution and the company is wholly owned by Government of Kerala under the Administrative Department of Labour & Skills. The objective of the organization is skilling the young workforce of Kerala and elevating their skills to global standards for employment in India and abroad. Considering the peculiar demographic characteristics of the state of Kerala, unique skilling models have been adopted by KASE with industry tie-ups and placement linkages and various such skill development programs initiated by KASE are under implementation. The applicant submits that there is no profit motive in any of their activities.

4.4. The applicant submitted their view point on issues on which the advance ruling is sought is as follows: - KASE was designated as the State Skill Development Mission (SSDM) as per the G.O (Rt) No.1501/16/LBR dated 02.12.2016 to function as the nodal body for convergence of all skilling initiatives in the State. The applicant is functioning with the objectives of National Skill Development Mission and for implementing national skill development policy in association with National Skill Development Corporation (NSDC) and had signed an MOU with National Skill Development Corporation (NSDC) on 12/01/2015. As per the MOU, KASE had affiliated with NSDC as a skill development and training organisation.

4.5. Vide G.O (Rt) No. 927/2021/LBR dated 30/07/2021, Govt. have delegated the applicant as the Single Nodal Agency for implementing National Skill Development schemes like Pradhan Mantri Kaushal Vikas Yojana



(PMKVY) & Skill Acquisition and Knowledge Awareness for Livelihood Promotion (SANKALP), by virtue of its designation as State Skill Development Mission. The training partners under PMKVY & SANKALP are fully exempted from GST.

4.6. Vide Advance Ruling No.KER/126/2021 dated 31.05.2021, it was held that courses conducted in Indian Institute of Infrastructure and Construction (IIIC) is exempted from the applicability of GST as per clause (y) of para 2 Notification No.12/2017/CT(Rate) dated 28.06.2017. Indian Institute of Infrastructure and Construction (IIIC) is one of the skill training institute under the ownership of KASE. M/s Uralungal Labour Contract Co-operative Society Ltd. is the skilling partner of the institute. A portion of the fee collected from the students of IIIC by M/s Uralungal Labour Contract Co-operative Society Ltd. is the major income of Kerala Academy for Skills Excellence KASE. The applicant submit that since their training partners under PMKVY & SANKALP and their Centre of Excellence, IIIC are exempted from the applicability of GST, KASE is also entitled to get exemption from the applicability of GST on the same ground.

4.7. The applicant submits that it is also eligible for exemption for the various vocational courses it conducts and the corresponding fee it receives, under Entry 66 of Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017. The exemption is applicable to services provided by an "educational institution" by way of education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force. The applicant states that the courses conducted by it are vocational in nature and lead to such recognized qualifications, thereby satisfying the conditions under Entry 66.

4.8. Without prejudice to the above, the applicant submits that, alternatively, it is eligible for exemption under Entry 69 of Notification No. 12/2017 – Central Tax (Rate), as amended by Notification No. 08/2024 – CT (Rate) dated 10.10.2024. The said amendment exempts from GST all services provided in the nature of skilling, vocational education, and training by entities recognized under the relevant regulatory framework. The applicant states that it is recognized as both an awarding body and an assessing body by the National



Council for Vocational Education and Training (NCVET), and thus qualifies for exemption under the amended Entry 69.

4.9. Furthermore, and without prejudice to the above, the applicant submits that it is eligible to be considered as a “governmental authority”, as the term is interpreted in the context of GST law. The phrase “any other body” appearing in the definition of “governmental authority” includes societies, trusts, and corporations, and is construed in an inclusive sense. This reflects legislative intent to extend the status of “governmental authority” to entities such as the applicant, which is a Section 8 company wholly owned by the Government of Kerala, established to perform public functions.

4.10. The applicant also submits that it performs functions in relation to vocational training, which is specifically enumerated in Entry 17 of the Eleventh Schedule to the Constitution of India. These are functions entrusted to Panchayats under Article 243G, and as such, the applicant's services are rendered in the discharge of constitutional functions. Therefore, the applicant satisfies the criteria to be treated as a “governmental authority” for the purpose of GST exemption.

4.11. Finally, the applicant submits that it is also alternatively eligible for exemption under Entries 4 and 5 of Notification No. 12/2017 – Central Tax (Rate), which provide for exemption on services provided to or by governmental authorities or local authorities in discharge of the functions entrusted under Articles 243G and 243W of the Constitution. The applicant states that its services pertain directly to such constitutionally mandated functions and should therefore fall within the ambit of these entries.

5. Comments of the Jurisdictional Officer:

The application was forwarded to the jurisdictional officer as per provisions of Section 98(1) of the CGST Act. The jurisdictional officer has not offered any comments and hence it is presumed that the jurisdictional officer has no specific comments to offer. It is also construed that there are no proceedings pending on the issue against the applicant.



6. Personal Hearing:

The applicant was granted opportunity for personal hearing on 12-06-2023 and a rehearing was conducted on 20/06/2025 due to the change of Central and State members. Shri.Udayan.C.C., Finance Officer represented the applicant for personal hearing. He reiterated the contentions made in the application and requested to issue the ruling on the basis of the submissions made in the application.

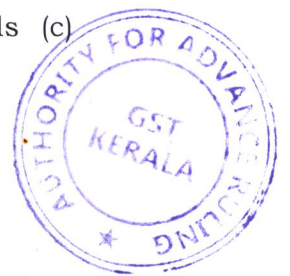
7. Discussion and Conclusion:

7.1. We have carefully examined the statement of facts and oral submissions made by the applicant at the time of the personal hearing. The questions raised by the applicant pertain to the applicability of specific exemption entries under Notification No. 12/2017 Central Tax (Rate), and the determination of tax liability on the services rendered by the applicant in connection with its training partners and institutes. Accordingly, the application falls within the scope of clauses (b) and (e) of sub-section (2) of Section 97 of the CGST Act, 2017, and is therefore admitted for consideration.

7.2. The matter was examined in detail. The issue to be decided is the GST liability on the share of fee received from the skill training partners of M/s KASE and fee collection from their own skill training institutes. The second issue is if GST is applicable on the same, if input tax credit is eligible on the amount spent from the grant received from Government in relation to the generation of such income.

7.3. Admittedly, the applicant has sought this advance ruling in its capacity as a Government agency designated as the State Skill Development Mission (SSDM) as per G.O (Rt) No.1501/16/LBR dated 02.12.2016 as part of National Skill Development Schemes. However, the application sought is on the fees collected from their skill training institutes and share of fee received from their skill training partners. Various documents have also been produced by the applicant in support of the contentions as follows;

- I. GO(Rt) No. 1501/16/LBR dated 02.12.2016 of Labour& Skills (c)



Department, Govt. of Kerala.

- II. GO(Rt) NO 927/2021/LBR. Dated 30.07.2021 of Labour & skills (c) Dept., Govt. of Kerala.
- III. Letter No. NSDC 423/23.01.2015 dated 23.01.2015 of National Skill development Corporation, New Delhi.
- IV. MOU on 12.01.2015 between National Skill Development Corporation, New Delhi and Kerala Academy for Skill excellence, Thiruvananthapuram.

Since the above submitted MOU with National Skill Development Corporation, New Delhi and Kerala Academy for Skill excellence, Thiruvananthapuram has been for a period of three years, the applicant was requested to submit the latest MOU. The applicant vide mail dated 09.10.2024 submitted the latest MOU, which is valid till 2025.

7.4. The first contention of the applicant is that they are a training partner affiliated to the National Skill Development Corporation and accordingly the courses conducted are exempted as per entry at Sl No. 69 of the Notification No. 12/2017 CT (Rate) dated 28-06-2017. Entry 69 of Notification No. 12/2017-CT(Rate), dated 28.06.2017, as originally notified, provided exemption to services supplied by skill development entities affiliated to the National Skill Development Corporation (NSDC), such as: (a) NSDC itself; (b) Sector Skill Councils (SSCs) approved by NSDC; (c) assessment agencies approved by NSDC/SSCs; and (d) training partners approved by NSDC/SSCs. The exemption applied when such services were provided in relation to (i) the National Skill Development Programme (NSDP) implemented by NSDC, (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme or (iii) any other scheme implemented by NSDC. Thus, the exemption was earlier NSDC-centric, applying mainly to NSDC approved ecosystem players. Subsequently, to align the exemption framework with the updated institutional structure under the National Council for Vocational Education and Training (NCVET), which was constituted as the apex regulator for the skill ecosystem (replacing the erstwhile NCVT and National Skill Development Agency), the Government issued Notification No.



08/2024-CT (Rate), dated 08.10.2024. This Notification substituted the text of Entry 69 with effect from 10.10.2024. The revised Entry 69 now exempted services provided by: (a) NSDC (b) NCVET (c) an Awarding Body recognized by NCVET (d) an Assessment Agency recognized by NCVET or (e) a Training Body accredited with an Awarding Body recognized by NCVET. The exemption covered services in relation to (i) the National Skill Development Programme or any other scheme implemented by NSDC; (ii) vocational skill development courses under the National Skill Certification and Monetary Reward Scheme or (iii) any NSQF aligned qualification or skill approved by NCVET. While this amendment appropriately expanded the scope to include NCVET recognized entities (such as the applicant, ASAP Kerala, recognized as an Awarding Body by NCVET), it inadvertently removed the express reference to NSDC approved training partners. As a result, from 10.10.2024 onwards, NSDC training partners who were not accredited under NCVET temporarily lost the benefit of the exemption under Entry 69. Realizing this unintended consequence, the GST Council in its 55th meeting recommended restoring the exemption to NSDC training partners. Accordingly, the Government issued Notification No. 06/2025-CT (Rate), dated 16.01.2025, effective from the same date, further amending Entry 69 to reinstate the exemption for NSDC approved training partners as well. Simultaneously, CBIC also issued Circular No. 245/02/2025-GST, clarifying that during the interim period (10.10.2024 to 15.01.2025), a compassionate approach may be adopted regarding GST already collected or not collected by such NSDC training partners. Thus, as of date, Entry 69 exempts services provided both by NCVET recognized bodies (such as the applicant) as well as by NSDC approved training partners, provided such services relate to NSDC schemes or NSQF aligned qualifications approved by NCVET.

7.5. To address the first part of Question 1, the applicant has sought clarification on the applicability of GST to the share of fees received from its skill training partners. The issue to be examined is whether such receipts qualify for exemption under Notification No. 12/2017-Central Tax (Rate), particularly Entry 69, when the actual training services are delivered through



outsourced institutes. On a plain reading of Entry 69 of Notification No. 12/2017-Central Tax (Rate), as amended, the exemption is applicable only to services provided by specified entities such as the National Skill Development Corporation (NSDC), Sector Skill Councils, assessment agencies, or training partners approved by NSDC or the Sector Skill Council, and that too only in relation to specified skill development schemes implemented by the NSDC. The expression “*services provided by*” is crucial in this context. It restricts the scope of exemption strictly to the service provider who is either directly implementing the scheme or has been duly approved under the NSDC framework.

7.6. In the present case, while the applicant (KASE) has claimed status as an NSDC approved training partner, it has also admitted that training delivery is carried out through other institutes or skill partners. However, it has not been established before this Authority whether such outsourced training institutes or partners are themselves independently approved by NSDC or a Sector Skill Council. As held in *Nxtwave Disruptive Technologies Pvt. Ltd.* (AAR Telangana) and reiterated in *Scaler/InterviewBit* (AAR Karnataka), the benefit of exemption under Entry 69 cannot be extended to services provided by subcontracted or affiliated entities that are not NSDC approved training partners, even if the principal entity is so approved. Therefore, unless it is demonstrated that these outsourced partners are themselves NSDC approved and that the services delivered are directly under a scheme implemented by NSDC, the exemption cannot be granted. Further, on being contacted, the representative of the applicant informed that their courses are not yet approved by.

7.7. Moreover, the applicant has not furnished sufficient evidence to show that the services rendered by these outsourced partners are “in relation to” the National Skill Development Programme, the National Skill Certification and Monetary Reward Scheme, any other scheme implemented by the NSDC, or any National Skill Qualification Framework (NSQF) aligned qualification or skill in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package, as now included under Entry 69 of Notification No. 12/2017-Central Tax (Rate). The exemption under this



entry is available only when the services are demonstrably linked to one of these specified schemes or frameworks. In the absence of clarity or supporting documentation to establish such a nexus, this Authority is unable to conclude that the services provided by the applicant's outsourced training partners fall within the scope of the exemption. Accordingly, the share of fees received by the applicant from such outsourced training partners does not qualify for GST exemption.

7.8. The applicant contends that the Indian Institute of Infrastructure and Construction (IIIC), a skill training institute under its ownership, was held to be exempted from GST vide Advance Ruling No. KER/126/2021 dated 31.05.2021, on the ground that it qualifies as an "educational institution" under clause (y) of paragraph 2 of Notification No. 12/2017-Central Tax (Rate). It is further submitted that IIIC was established under an MoU between KASE and NSDC, and that M/s Uralungal Labour Contract Co-operative Society Ltd, as the skilling partner of IIIC, collects fees from students, a portion of which is remitted to KASE. The applicant now seeks a ruling on the taxability of such share of fees received by it from the skill partner.

7.9. On examination of the earlier Advance Ruling No. KER/126/2021, it is noted that the exemption therein was granted not under Entry 69, but strictly with reference to Entry 66 of the said Notification, which exempts services provided by educational institutions delivering education as part of a curriculum for qualifications recognized by law. The Authority in that case had specifically found that IIIC qualified as an "educational institution" only in respect of certain courses, and accordingly restricted the exemption to those courses alone. The ruling did not extend any blanket exemption under Entry 69, nor did it address the GST implications on revenue shares received by KASE from its training partners.

7.10. In the present case, the applicant is seeking exemption on the share of fees received from a skill partner operating under the IIIC model. However, the service in question is not provided by KASE directly, but by a third-party institute (M/s Uralungal Labour Co-op Society) to the students. The exemption under Entry 69 is strictly limited to services provided by NSDC approved



entities. Where the actual service delivery is outsourced to institutes that are not independently NSDC-approved, the exemption does not extend to such services. Further, the applicant has not provided any clarity or documentation on the exact nature of services rendered by KASE to its training partners in consideration for the share of fees received. In the absence of such details, it is presumed that this share represents a consideration for services provided by KASE to the partner institutes, such as affiliation, academic oversight, curriculum support, infrastructure usage, or administrative coordination, and not for providing direct training services to students under any NSDC approved scheme. Accordingly, the share of income received by KASE from such training partners constitutes a taxable supply under GST and does not qualify for exemption under either Entry 66 or Entry 69 of Notification No. 12/2017-Central Tax (Rate).

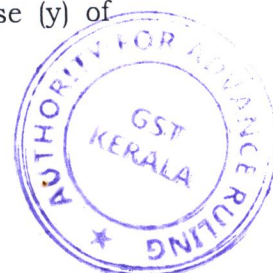
7.11. We now proceed to examine the second part of Question 1, which pertains to the fees collected directly by KASE from students enrolled in its own training institutes. To determine the applicability of GST on such receipts, it is essential to examine whether the services provided by KASE through these institutes qualify for exemption under Entry 69 of Notification No. 12/2017 - Central Tax (Rate), as amended. The exemption under Entry 69 is available only where the training services are provided by an entity approved by the NSDC or a Sector Skill Council, and the services are in relation to (i) the National Skill Development Programme, (ii) the National Skill Certification and Monetary Reward Scheme, or (iii) any National Skill Qualification Framework (NSQF) aligned qualification or skill in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package. The applicant has submitted copy of a MoU with NSDC which states that KASE is affiliated with NSDC as a skill development and training organisation. The MoU further states that "all programs offered by KASE Centres of Excellence (CoE) will align to the National Skills Qualification Framework (NSQF), with post training assessment and Certification carried out by NSDC approved Sector Skill Councils". Although the applicant has submitted a Memorandum of Understanding with the National Skill



Development Corporation (NSDC), which states that the programs offered by KASE Centres of Excellence will align to the National Skills Qualification Framework (NSQF), such alignment alone does not fulfill the specific criteria laid down under Entry 69 of Notification No. 12/2017 – Central Tax (Rate), as amended by Notification No. 08/2024-CT (Rate). The said entry mandates that the training must be in relation to an NSQF-aligned qualification or skill in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package. The applicant has not furnished documentary evidence to establish that the qualifications or skill programs offered by KASE's training institutes are backed by NCVET approved qualification packages.

Further, although the applicant contends that it is recognized as an awarding and assessing body by NCVET, it has not submitted any formal approval order or documentary proof in this regard. Upon specific enquiry, the applicant admitted that only an application has been submitted and that the recognition is currently pending. Mere application for recognition, without final approval or demonstrable linkage to an NCVET approved qualification package, is insufficient to avail the benefit of the said exemption. Therefore, in the absence of requisite evidence, this Authority is unable to accept the applicant's claim for exemption under Entry 69.

7.12. The applicant has also submitted that the vocational courses conducted by its training institutes qualify for exemption under Entry 66 of Notification No. 12/2017-Central Tax (Rate), which exempts services provided by an "educational institution" by way of education as part of a curriculum for obtaining a qualification recognized by any law for the time being in force. In this regard, it is noted that while the applicant has claimed that its courses are vocational in nature, no documentary evidence has been furnished to establish that such courses form part of a curriculum approved by any statutory body or lead to qualifications recognized by any law or by the State Government. In the absence of such evidence, the training institutes of the applicant do not satisfy the definition of an "educational institution" as required under clause (y) of



paragraph 2 of the said notification. Accordingly, the benefit of exemption under Entry 66 is not available in the present case.

7.13. The applicant has also contended that the services provided by it are alternatively eligible for exemption under Entries 4 and 5 of Notification No. 12/2017-Central Tax (Rate), which exempt services provided to or by a governmental authority or local authority in relation to functions entrusted under Articles 243G and 243W of the Constitution. In this regard, it is observed that the exemption under these entries provide exemption for services provided by the Central Government, State Government, Union Territory, local authority, or a governmental authority, by way of any activity in relation to any function entrusted to a municipality under Article 243W of the Constitution. However, on examining the Kerala Municipality Act, it is observed that while the responsibility for the "promotion of cultural, educational, and aesthetic aspects" is entrusted to municipalities under Article 243W, the actual imparting of education does not fall within their mandated functions. Hence, it is our opinion that the services provided by the applicant do not qualify for exemption under Sl. No. 4 of Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017.

7.14. The second question raised by the applicant pertains to the eligibility of Input Tax Credit (ITC) on goods and services procured using funds received as grants from the Government, where such expenditure is incurred in relation to activities that generate taxable income. The applicant seeks to understand whether the use of government grants to fund such input supplies restricts their entitlement to claim ITC under the provisions of the GST law. In this regard, it is important to note that the eligibility to avail ITC is governed by Section 16 of the CGST Act, 2017, which allows a registered person to claim credit of tax paid on input goods or services, provided such goods or services are used or intended to be used in the course or furtherance of business, and subject to fulfilment of prescribed conditions. The law does not impose any restriction on ITC merely on account of the source of funds whether it be from internal revenue, borrowings, or government grants. Therefore, the mere fact that the expenditure is incurred from grant funds does not, by itself, disqualify



the applicant from availing ITC, so long as the related inputs are used for making taxable outward supplies.

7.15. However, in the present case, the applicant has not furnished sufficient clarity regarding the specific nature of goods or services procured using the grant funds, nor has it explained the nexus between such inputs and the taxable supplies namely, the services rendered to training partners or the provision of training through its own institutes. Further, the applicant has not disclosed the precise nature of services rendered to its training partners in consideration of the fee share it receives, which would enable this Authority to determine the underlying taxable supply and corresponding input linkages. It is also noted that grants received from the Government are not, in themselves, consideration for any supply, unless there exists a specific contractual obligation to deliver a supply in return. As such, the grant receipts are not relevant in determining output tax liability but may still be relevant for understanding whether the related inputs support a taxable or exempt supply. In the absence of adequate information regarding the inputs used, their application toward taxable outputs, and the specific business purpose, this Authority is unable to provide a conclusive ruling on the applicant's eligibility to claim ITC.

7.16. Notwithstanding the absence of specific factual details in the present case, it is clarified that under the GST law, there exists no provision that restricts the availment of Input Tax Credit solely on the basis that the expenditure has been funded through a government grant. As long as the conditions prescribed under Section 16 of the CGST Act, 2017 are met particularly that the goods or services are used in the course or furtherance of business and are linked to taxable outward supplies, the source of funding, whether internal accruals, loans, or grants, has no bearing on ITC eligibility. Therefore, if the applicant's outward supply is taxable and the input goods or services are directly attributable to such supply, the ITC shall not be denied merely on the ground that the underlying expenditure was incurred using grant funds.



8. In view of the observations stated above, the following rulings are issued;

RULING

Question-1: In view of the Notification No. 12/2017- Central Tax (Rate), dated 28.06.2017, we would like to get clarified whether the share of fee received from our skill training partners and fee collection from our own skill training institutes fall under taxable service or not?

Ruling:

- a) The share of fee received by the applicant from its skill training partners does not qualify for exemption under Notification No. 12/2017 – Central Tax (Rate). Accordingly, such receipts shall be liable to GST.
- b) In the absence of documentary evidence to establish that the courses offered by the applicant's own skill training institutes are in relation to any programme covered under the notification, the exemption is not applicable. Accordingly, the fee collected by the applicant from students enrolled in its own training institutes shall be liable to GST.

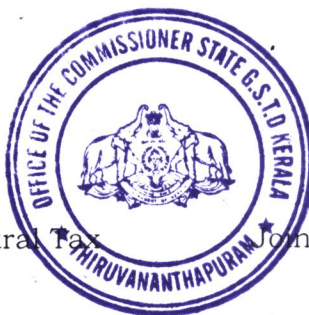
Question-2: If GST applicable for the income as per the provisions of the Act, can we avail Input Tax credit on the amount spent from the grant received from Government in relation to the generation of such income?

Ruling: In the absence of specific details regarding the inputs and their use, no conclusive ruling can be given. However, it is clarified that the source of funds such as government grants does not, by itself, restrict ITC eligibility, provided the inputs are used for making taxable supplies and conditions under Section 16 of the CGST Act are satisfied.



Jomy Jacob, IRS

Additional Commissioner, Central Tax
Member




Mansur M.I.

Joint Commissioner, State Tax
Member



To,

M/s Kerala Academy for Skills Excellence,
T.C. 15/1037 /1-28, Fourth Floor, Carmel Towers, 4,
Opp. Cotton Hill Girls HSS, Vazhuthacaud,
Thiruvananthapuram, Kerala, 695014.

Copy submitted to:-

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin- 682018. [E-mail ID: cccocchin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram - 695002. (email: cst.sgst@kerala.gov.in)
3. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram Commissionerate, GST Bhavan, Statue, Thiruvananthapuram. (E-mail id: commr-tvmhqs@gov.in)

Copy to:-

1. Additional Commissioner, TPS (HQ), Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The Assistant Commissioner/The State Tax Officer, Tax Payer services Circle, Pattom.
4. The Superintendent, Central Tax, South Division, Chalai Range Thiruvananthapuram.

