KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	KERALA GST State Goods & Services Tax

BEFORE THE AUTHORITY OF: Shri Jomy Jacob IRS &

: Shri Mansur M.I.

Legal Name of the applicant	BRITCO RESEARCH INSTITUTE OF DIGITAL COMMUNICATION ORGANISING PRIVATE LIMITED
GSTIN	32AABCB9291J2ZI
ARN	AD320425019176D
Address	Room No: G-4, Neo Space-2 Building, Kinfra Techno Industrial Park, Kakkancherry, Kinfra Food SEZ, Chelambra, Malappuram, Kerala-673 634
Advance Ruling sought for	1. Whether the applicant, being an institution accredited vide the Memorandum of Understanding with Telecom Sector Skill Council (TSSC) dated 14th November, 2024, as a training partner with the TSSC recognized by the National Council for Vocational Education and Training (NCVET) and providing training service to its students with respect to training for repair and maintenance of handheld devices such as mobile phones and tablets, which is in relation to a qualification aligned with the National Skill Qualification Framework (NSQF) in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package, is exempted

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	from GST on such training service with effect from 14th November, 2024 as per Sl. No. 69 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, as amended as on date? 2. Whether the Service Accounting Code (SAC) applicable to the training services provided by the applicant, as mentioned in Question No. 1 above, is 999293- "Commercial training and coaching services"?
Date of Personal Hearing	19-05-2025.
Authorized Representative	Shri.Tony.M.P, Chartered Accountant

ADVANCE RULING No.KER/18/2025 Dated 26.05.2025

1. M/s. Britco Research Institute of Digital Communication Organising Private Limited (also known as 'Britco & Bridco'), Room No: G-4, Neo Space-2 Building, Kinfra Techno Industrial Park Kakkancherry, KINFRA Food SEZ, Chelambra, Malappuram, Kerala- 673 634 (hereinafter referred to as the 'Applicant') is a Company incorporated on 24.10.2000 under Companies Act, 1956 and is registered under GST with effect from 01.07.2017. The Applicant is engaged in the provision of training service to its students in relation to training for repair and maintenance of handheld devices such as mobile phones and tablets. The applicant has also various affiliated institutions which are also engaged in the provision of training service to students for repair and maintenance of handheld electronic devices such as mobile phones and tablets

2. At the outset, the provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) and the Kerala State Goods and Services Tax Act, 2017 (hereinafter referred to as KSGST Act) are same except for certain provisions. Accordingly, a reference hereinafter to the provisions of the CGST Act, Rules and the notifications issued thereunder shall include a reference to the corresponding provisions of the KSGST Act, Rules and the Notifications issued there under.

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3. The details of the issues on which advance ruling is sought are given above and are not being reproduced.

4. The contentions of the applicant:

4.1 The applicant contends that it provides training services in the repair and maintenance of handheld devices such as mobile phones and tablets, aiming to equip students with practical skills for employment or self-reliance. It also has affiliated institutions engaged in providing the same type of training. A list of these affiliated institutions are enclosed as Annexure-C.

4.2 It is further stated that the applicant is an accredited academic and training partner of the Telecom Sector Skill Council (TSSC), which is recognized by the National Council for Vocational Education and Training (NCVET). Based on this accreditation, the applicant and its affiliated centres offer training courses recognized by TSSC in conformity with national skill development standards. A copy of the Memorandum of Understanding (MoU) dated 14.11.2024, executed with TSSC, along with the recognition letter, has been furnished as Annexure-D.

4.3 According to the applicant, the training courses offered align with the National Skill Qualifications Framework (NSQF) and correspond to an NSQF Level 4 standard with a total duration of 540 hours, comprising theory, practical sessions, employability skills, and on-the-job training. These programs are listed under NQR Code 2022/TEL/TSSC/07004 in the National Qualifications Register (NQR), and the details are accessible via the relevant government portal. On successful completion, students receive certificates issued by TSSC. Sample certificates (Annexure-E) and a course brochure (Annexure-F) have been attached in support of this claim.

The total duration of the course is **540 hours**, which is structured and divided as follows:

i. Theory- 150 Hours.

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ii. Practical- 210 Hours.

iii. Employability Skills- 60 Hours.

iv. On the Job Training- 120 Hours.

4.4 The applicant is charging fees for the training course provided to its students as follows,

Particulars	Hours	Fees (INR)
Module-1	150	34,500.00
Module-2	110	30,000.00
Module-3	100	30,000.00
Module-4	60	20,000.00
Module-5	120	39,252.00
TSSC Exam Fee	NA	1,000.00
Total	**540**	**1,54,752.00**

The Applicant also extends fee concessions to deserving students who are economically disadvantaged, thereby ensuring that financial constraints do not hinder access to skill development opportunities.

4.5 The applicant submitted that they are a GST registered taxpayer and has been discharging GST on the training services provided to its students as a training partner of the Telecom Sector Skill Council (TSSC). Its affiliated institutions, where applicable, were also discharging GST on similar training services. In addition to the training services, the applicant provides optional placement support within Kerala for which an additional fee of ₹42,373 plus 18% GST is charged. For placements outside Kerala or abroad, students pay directly to external agencies. The applicant also offers optional value added courses such as a 3-day Entrepreneurship Basic Course, charged at ₹8,474 plus GST, and a certification titled "Britco Certified Digital Professional (BCDP)," charged at ₹4,236 plus GST. The applicant stated that, with effect from 10.10.2024, as per Notification No. 08/2024-Central Tax (Rate) and the corresponding Kerala Notification (S.R.O. No. 910/2024), services provided by a Training Body accredited with an Awarding Body recognized by the National Council for Vocational Education and Training (NCVET), in respect of NSQF aligned qualifications with an approved qualification package, are exempted from GST under Section 11 of the CGST/SGST Acts.

4.6 The applicant submitted that GST is levied under Section 9(1) of the CGST/SGST Act, 2017 and Section 5(1) of the IGST Act, 2017, which provide for the taxation of goods and services, as well as exemptions on certain supplies. They contended that Serial No. 69 of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017 was amended with effect from 10.10.2024 through Notification No. 08/2024–Central Tax (Rate) dated 08.10.2024, and further amended with effect from 16.01.2025 via Notification No. 06/2025–Central Tax (Rate) dated 16.01.2025. These amendments revised the scope and applicability of the exemption provided under Serial No. 69. The details of the Notification as amended is as below.

Sl No	Chapter,Section, Heading, Group or Service code (Tariff)	Description of services	Rate (per cent)	Condition
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the	Nil	

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		National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, (f) a training partner approved by the National Skill Development Corporation in relation to- (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational	

		Education and Training has approved a qualification package.		

4.7 The applicant, Britco Research Institute of Digital Communication Organising Private Limited (also known as 'Britco & Bridco'), contends that the training services provided by them are exempted from GST under Sl. No. 69 of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017, as amended. They submit that the exemption applies to services provided by a training body accredited with an awarding body recognized by the National Council for Vocational Education and Training (NCVET), in relation to qualifications aligned with the National Skill Qualification Framework (NSQF) and approved by NCVET.

4.8 In support of their contention, the applicant refers to NCVET's order dated 11.11.2022, which lists Telecom Sector Skill Council (TSSC) as a recognized awarding body. The applicant is accredited as a training partner by TSSC, as evidenced by listings on the official TSSC website and the Memorandum of Understanding signed on 14.11.2024, which also recognizes 16 affiliated institutions of the applicant. They further assert that they provide training in "Handheld Devices (Handset & Tablet) Technician," an NSQF Level 4 qualification approved by the National Skills Qualifications Committee (NSQC) in its 14th meeting held on 30.12.2021. This qualification is included in the National Qualifications Register (NQR) under Code: 2022/TEL/TSSC/07004. The applicant has attached relevant documents including the NCVET order, MoU with TSSC, the recognition letter, minutes of the NSQC meeting, and screenshots from the NQR portal. They argue that since the course is NSQF aligned and falls within an approved qualification package, and since the applicant is a recognized training body under an NCVET recognized awarding body, the services provided by them qualify for exemption under the GST Notification. Additionally, the applicant contends that the applicable Service Accounting Code (SAC) for the training services provided is 999293, categorized as "Commercial training and coaching services."

5. Personal Hearing:

The applicant was granted opportunity for personal hearing on 20/06/2025 . Tony.M.P, Chartered Accountant represented for the applicant in personal hearing. In the hearing, the representative reiterated the averments given in the written submission.

6. 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.

7. Discussion and Findings:

7.1 The applicant, M/s. Britco Research Institute of Digital Communication Organising Private Limited, offers vocational training in electronics, specifically in the repair and maintenance of handheld communication devices like mobile phones and tablets. On 14th November 2024, the applicant entered into a Memorandum of Understanding (MoU) with the Telecom Sector Skill Council (TSSC), becoming its accredited training partner. TSSC is an awarding body recognized by the National Council for Vocational Education and Training (NCVET), and the applicant's training programs are aligned with the National Skills Qualification Framework (NSQF). The relevant course, such as "Telecom – Handset Repair Engineer," corresponds to NSQF Level 4 and is supported by an NCVET approved Qualification Pack.

7.2 The issue at hand is whether such training services qualify for GST exemption under Sl. No. 69 of Notification No. 12/2017 – Central Tax (Rate) dated

28.06.2017. This necessitates examining both the original Notification and its subsequent amendments. Initially, the exemption under Sl. No. 69 applied to services delivered under certain government skill development schemes or through entities linked to the National Skill Development Corporation (NSDC) and Sector Skill Councils. However, this version did not adequately encompass training institutions operating through frameworks such as NCVET.

7.3 Notification No. 08/2024 – Central Tax (Rate) dated 10th October 2024 significantly broadened the scope of Sl. No. 69. The amended entry now exempts services provided by any training provider accredited with an awarding body recognized by NCVET, provided the training pertains to an NSQF aligned qualification with an NCVET approved Qualification Pack. This amendment signifies a shift from a scheme based exemption to a standards based model, focusing on national regulatory alignment.

7.4 In the applicant's case, the MoU with TSSC took effect on 14th November 2024. From that date, the training services delivered relate to a recognized qualification, aligned with NSQF and approved by NCVET. This structure clearly satisfies the revised exemption criteria under Sl. No. 69. Since the applicant began operations under the MoU after the Notification amending the exemption was issued, there is no ambiguity concerning its applicability.

7.5 Accordingly, the training services provided by the applicant from 14th November 2024 onward are covered under the revised exemption provisions of Sl. No. 69 of Notification No. 12/2017, as amended. The training focuses on the repair and maintenance of handheld electronic devices, is part of a formal vocational education program, and is duly recognized and regulated by NCVET. It is also submitted that the optional value added services offered by the applicant such as placement assistance, a short duration entrepreneurship course, and the proprietary certification titled "Britco Certified Digital Professional (BCDP)" are not part of the NSQF aligned qualification package approved by NCVET and are not delivered under the aegis of the Telecom Sector Skill Council (TSSC). These

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services are offered independently of the core vocational training program and are availed by students at their discretion for additional fees. Accordingly, these services do not qualify for exemption under Sl. No. 69 of Notification No. 12/2017-Central Tax (Rate), as amended, and shall continue to be taxable under GST. The benefit of exemption under the said notification is strictly limited to services that are in relation to an NSQF aligned qualification with an approved qualification package.

7.6 With regard to question No 2, it is seen that the applicant is providing training service to its students with respect to training for repair and maintenance of handheld devices such as mobile phones and tablets. This is basically training services falling under 9992 (Education Services) and specifically under 999294 (Other education and training services n.e.c). As per the Explanatory Notes to the Scheme of Classification of Services, SAC 999293 pertains to "Commercial training and coaching services" and includes training or coaching provided by any institute or establishment for imparting skills or knowledge on any subject or field (other than sports), typically offered on a commercial basis, with or without issuance of a certificate, including coaching or tutorial classes. However, the services provided by the applicant do not fall within the scope of generic commercial coaching. The applicant delivers structured vocational training aligned with the National Skill Qualification Framework (NSQF) and under a qualification package approved by the National Council for Vocational Education and Training (NCVET) through a recognized Awarding Body, the Telecom Sector Skill Council (TSSC). These training services are formally accredited, nationally recognized, and intended for skill development under a regulated framework, rather than generic commercial coaching. Therefore, the appropriate classification is SAC 999294 – Other education and training services n.e.c., which includes skill development and vocational training services not specifically covered elsewhere.

8. Given the observations stated above, the following rulings are issued-

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RULING

Question:1. Whether the applicant, being an institution accredited vide the Memorandum of Understanding with Telecom Sector Skill Council (TSSC) dated 14th November, 2024, as a training partner with the TSSC recognized by the National Council for Vocational Education and Training (NCVET) and providing training service to its students with respect to training for repair and maintenance of handheld devices such as mobile phones and tablets, which is in relation to a qualification aligned with the National Skill Qualification Framework (NSQF) in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package, is exempted from GST on such training service with effect from 14th November, 2024 as per Sl. No. 69 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, as amended as on date?

Ruling: Yes. The answer is in the affirmative.

Question:2. Whether the Service Accounting Code (SAC) applicable to the training services provided by the applicant, as mentioned in Question No. 1 above, is 999293- “Commercial training and coaching services”?

Ruling: No. The applicable SAC is 999294 – “Other education and training services nowhere else classified.”

Jomy Jacob IRS
Additional Commissioner of Central Tax
Member

Mansur M.I.
Joint Commissioner of State Tax
Member

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OFFICE OF THE COMMISSIONER STATE G.S.T.D KERALA ★ THIRUVANANTHAPURAM ★

To

M/s Britco Research Institute Of Digital Communication Organising Pvt Ltd,
Room No: G-4, Neo Space-2 Building,
Kinfra Techno Industrial Park, Kakkancherry, Kinfra Food SEZ,
Chelambra, Malappuram, Kerala- 673 634.

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: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The Commissioner of Central GST and Central Excise,Calicut Commissionerate.

Copy to:

1.The Additional Commissioner, TPS (HQ), Thiruvananthapuram.
2.The Deputy Commissioner, ITMD,O/o the Commissioner of State Tax.
3.The State Tax Officer, Tax Payer services Circle, Kottakkal.
4. The superintendent,Central Tax, Malappuram Division, Malappuram Range.

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