

**THE AUTHORITY FOR ADVANCE RULING IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560 009**

**F. No. KAR. AAR 17/2026**

**Order No. KAR.ADRG 17/2026**

Dated.16.03.2026

Present:

**1. Shri. Kalyanam Rajesh Rama Rao**

Additional Commissioner of Customs & Indirect Taxes . . . Member (**Central**)

**2. Shri. Sivakumar S Itagi**

Additional Commissioner of Commercial Taxes . . . Member (**State**)

1	Name and address of the applicant	M/s Codeword Process and Printers, # D. NO. 5-27 C-18, Industrial Estates, Yeyyadi, Mangalore, Dakshina Kannada, Karnataka, 575008
2	GSTIN or User ID	29AAAF9798D1Z1
3	Date of filing of Form GST ARA-01	07.03.2025
4	Represented by	CA Rajesh Kumar T.R. and CA Kruthika K.N.
5	Jurisdictional Authority - Centre	The Commissioner of Central Tax, Mangalore Commissionerate, Mangalore
6	Jurisdictional Authority - State	ACCT, LGSTO 262 -Mangalore
7	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act,2017 & Rs.5,000/- under KGST Act,2017 through debit from Electronic Cash Ledger vide reference No. DC2903250024985 dated 07.03.2025

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017  
& UNDER SECTION 98(4) OF THE KGST ACT, 2017**

M/s Codeword Process and Printers, (herein after referred to as '**the Applicant**') # D. NO. 5-27 C-18, Industrial Estates, Yeyyadi, Mangalore, Dakshina Kannada, Karnataka, 575008, having GSTIN 29AAAF9798D1Z1, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017.

**2.** The Applicant amongst other activities is engaged in supplying of printing services of exam papers to various universities. They prints and supplies the questions paper as per the specification and the format of the Universities on its approval. The quality, size standard, specification and the design of the question paper shall be provided by the Universities, and the applicant shall not deviate the specifications and the standards given by the Universities.



3. The Applicant has sought advance ruling in respect of the following question:

**“Whether the printing of exam papers provided to universities is exempt from tax in terms of sl.no.66 (b) (IV) of the Notification No. 12/2017-Central (Tax) Rate dated 28.06.2017, as amended.**

4. **Admissibility of The Application:** The Applicant, under Column 13 of Form ARA-01, has selected two categories of issues, namely:

- (i) *Applicability of a notification issued under the provisions of this Act, and*
- (ii) *Determination of the liability to pay tax on any goods or services or both.*

On examination of the nature of the questions raised and the issues involved, it is found that the applicant has correctly selected the said categories of issues. Accordingly, the present application is held to be admissible in terms of Section 97(2)(b) and Section 97(2)(e) of the CGST Act, 2017.

5. **Brief Facts of The Case:** - The Applicant is engaged in supplying of printing services of exam papers to various universities. They prints and supplies the questions paper as per the specification and the format of the Universities on its approval. The quality, size standard, specification and the design of the question paper shall be provided by the Universities, and the applicant shall not deviate the specifications and the standards given by the Universities.

6. **Applicant's Interpretation of Law:** - The applicant submits the following facts relevant to the issue under consideration: -

6.1 The applicant has referred to Entry Serial No. 66 of Exemption Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, and has stated that, as per clause (b)(iv) of the said entry, services provided to an educational institution by way of services relating to admission to, or conduct of examination by, such institution are exempt from tax. It is further submitted that the expression “*relating to*” used in sub-item (iv) of item (b) widens the scope of the said entry, and therefore, the activity of printing of question papers is covered under the phrase “*services relating to admission to, or conduct of examination by, such institution.*”

6.2 Further, the applicant has referred to paragraph 2(y) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, which defines the term “*educational institution.*” It is stated that universities fall within the scope of the said definition, being institutions providing services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force.



**6.3** Since universities are educational institutions and conduct examinations, the applicant submits that the services of printing question papers provided by the applicant to universities are covered under Entry Serial No. 66 of the said notification. Accordingly, the services provided by the applicant to universities are exempt from payment of tax under the GST law.

**6.4** The applicant also places reliance on the following rulings, wherein it was held that services such as scanning of OMR sheets, barcode processing, printing of marks memos, certificates, etc., provided to educational boards and universities, are covered under Serial No. 66(b)(iv) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, and are therefore eligible for exemption from payment of GST:

- *Orient Press Ltd., In re* [2019] 106 taxmann.com 240 / (26) G.S.T.L. 369 (AAR-Mah.) (GST/ARA/89/2018-19/B-23, dated 27.02.2019);
- *Ashok Kumar Basu (Manali Enterprises), In re* [18/WBAAR/18-19, dated 28.09.2018] (2018 (18) G.S.T.L. 49 (AAR-GST));
- *Hitech Print Systems Ltd., In re* [2021] 131 taxmann.com 29 / 88 GST 527 / (55) G.S.T.L. 69 (AAR-AP) (24/AP/GST/2020, dated 15.12.2020);
- *Management & Computers Consultants, In re* [2021] 133 taxmann.com 100 / [2022] 89 GST 752 / (60) G.S.T.L. 505 (AAR-WB) (08/WBAAR/2021-22, dated 13.09.2021).

**7. PERSONAL HEARING PROCEEDINGS HELD ON 18.12.2025: -**

CA Rajesh Kumar T.R. and CA Kruthika K.N., the duly authorised representatives of the applicant, appeared for the personal hearing held on 18.12.2025 before this Authority and reiterated the facts as narrated in the application. They also placed reliance on the decision of the Hon'ble Karnataka High Court in the case of Rajiv Gandhi University of Health Sciences [(2024) 22 Centax 526 (Kar.)], wherein it was held that a university is also an educational institution as per the definition provided under the service tax exemption notification. The said decision was affirmed by the Hon'ble Supreme Court, as reported in (2025) 32 Centax 299 (SC).

**FINDINGS & DISCUSSION:**

**8.** *At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 and the Karnataka Goods and Services Tax Act, 2017 are pari materia and contain identical provisions on all material aspects, differing only in respect of certain specific provisions. Accordingly, unless a particular reference is made to such dissimilar provisions, any reference to the CGST Act, 2017 shall also be construed as a reference to the corresponding provisions of the KGST Act, 2017.*

**9.** *We have considered the submissions made by the applicant in the application for advance ruling. We have also examined the issues on which the advance ruling has been sought, the relevant facts of the case, and the arguments advanced by*



the applicant, including the submissions made by the learned authorised representative during the course of the personal hearing.

10. We have carefully examined the application made by the applicant, the submissions provided therein, the arguments advanced during the personal hearing. The main issues for consideration are ““Applicability of a notification issued under the provisions of this Act” and “Determination of the liability to pay tax on any goods or services or both

11. The applicant seeks advance ruling in respect of the question mentioned at para 3 supra. We proceed to answer the question.

12. Exemption for the services provided to educational institutions is governed under Entry Serial No. 66 of Notification No. 12/2017-CT (R) dated 28.06.2017, as amended read with paragraph 2(y) of said Notification which defines “Educational Institution”. The said Notification and definition are reproduced below to decide the issue in question.

**12.1 Entry Serial No. 66 of Notification No. 12/2017-CT (R) dated 28.06.2017 as amended:-**

Serial No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (Per Cent)	Conditions
66	Heading 9992 or Heading 9963	<p><b>Services provided –</b></p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;</p> <p><b>(b) to an educational institution, by way of, -</b> (i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or housekeeping services performed in such educational institution;</p> <p><b>(iv) services relating to admission to, or conduct of examination by, such institution;</b></p> <p>(v) Supply of online educational journals or periodicals.</p>	NIL	NIL



	<p>Provided that nothing contained in sub items (i), (ii) and (iii) of item (b) shall apply to an educational institution other than an institution providing services by way of pre-school education and education up to higher secondary school or equivalent;</p> <p>Provided further that nothing contained in sub item (v) of item (b) shall apply to an institution providing services by way of ,-</p> <p>(i) Pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) Education as a part of an approved vocational education course.</p>	
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**Clause 2(y) of the Definitions under Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017, as amended, defines “Educational Institution” as under:**

**“Educational institution” means an institution providing services by way of, -**

(i) pre-school education and education up to higher secondary school or equivalent;

**(ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;**

(iii) education as a part of an approved vocational education course;

**12.2 In view of the above, the following issues are issued for consideration:**

*(i) Whether universities are to be treated as educational institutions in terms of paragraph 2(y) of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017, as amended; and*

*(ii) If so, whether the services undertaken by the applicant are covered under Entry Serial No. 66 of Notification No. 12/2017–Central Tax (Rate) dated 28.06.2017, as amended, and are eligible for exemption from GST.*

**12.3** On a reading of the definition of “*educational institution*,” it is observed that sub-paragraphs (i) and (iii) thereof are not applicable to universities, as they pertain respectively to pre-school education and education up to higher secondary school or equivalent, and to education as a part of an approved vocational education course. Accordingly, the possibility of a university qualifying as an *educational institution* arises only under sub-paragraph (ii), namely, education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force. This is an area where doubts have persisted as to what would be the meaning of “education as part of curriculum for obtaining a qualification recognized by law”.

**12.4** GST on services being a legacy carried forward from the Service tax regime, the explanation given in the Education guide of 2012 can be gainfully referred to understand the meaning of the term which read as under;-

*What is the meaning of education as a part of curriculum for obtaining a qualification recognized by law?*



It means that only such education service are in the negative list as are related to delivery of education as 'a part' of the curriculum that has been prescribed for obtaining a qualification prescribed by law. It is important to understand that to be in the negative list the service should be delivered as part of curriculum, **conduct of degree courses by colleges, universities or institutions which lead grant of qualifications recognized by law would be covered.** Training given by private coaching institutes would not be covered as such training does not lead to grant of a recognized qualification.

**12.5** Universities on which services provided by the applicant are established under Central or State enactments and are statutorily empowered to prescribe curricula, conduct examinations, and award degrees or diplomas. The degrees and qualifications conferred by universities are recognised under the relevant laws governing higher education, including the University Grants Commission Act, 1956, and the respective University Acts.

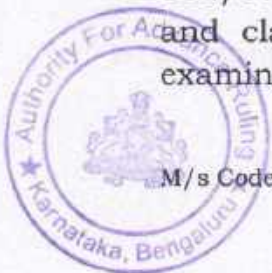
The education imparted by universities is structured, curriculum-based, and culminates in the award of qualifications recognised by law. Therefore, universities squarely fall within the ambit of sub-paragraph (ii) of paragraph 2(y) of Notification No. 12/2017-Central Tax (Rate), and accordingly qualify as "educational institutions" for the purposes of the said notification.

**12.6** *Having held that universities qualify as "educational institutions" in terms of paragraph 2(y) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, the next issue to be examined is whether the services provided by the applicant fall within the scope of Entry Serial No. 66(b)(iv) of the said notification.*

**12.7** Entry Serial No. 66(b)(iv) exempts services provided to an educational institution by way of services relating to admission to, or conduct of examination by, such institution. The expression "relating to" employed in the said entry is of wide amplitude and covers not only the core activity of admission or conduct of examination but also all ancillary and incidental services having a direct and proximate nexus with such activities.

Universities, being educational institutions, are statutorily required to conduct examinations as part of their academic functions. Activities such as printing of question papers, which are indispensable and integrally connected to the conduct of examinations, cannot be divorced from the examination process. **Such services are therefore services relating to the conduct of examination by an educational institution.**

**12.8** Similar view was also expressed in Para 4 of the Circular No. 151/07/2021- GST dated 17.06.2021 in the context of Central and State Board and clarified that "input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of



notification for examination, admit card and questions papers etc, when provided to such Boards [under S. No. 66 (b) (iv) of Notification No. 12/2017-CT(R)].

**12.9** Further, the Hon'ble Karnataka High Court in *Rajiv Gandhi University of Health Sciences* has categorically held that a university is an educational institution for the purpose of exemption notifications, and the said view has been affirmed by the Hon'ble Supreme Court. In view of the settled legal position and the direct nexus of the services provided by the applicant with the conduct of examinations by universities, the services rendered by the applicant are squarely covered under Entry Serial No. 66(b)(iv) of Notification No. 12/2017-Central Tax (Rate), as amended, and are eligible for exemption from GST.

**12.10** Accordingly, the services provided (i.e. printing of question paper) by the applicant to universities, being services relating to the conduct of examinations, are squarely covered under Entry Serial No. 66(b)(iv) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended, and are eligible for exemption from GST.

**13.** In view of the foregoing, we pass the following.

#### **R U L I N G**

*The service of **printing of examination question papers** supplied by the applicant to universities constitutes a service **relating to the conduct of examinations**. Such services are **specifically covered under Entry at Serial No. 66(b)(iv) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended**. Accordingly, the said supply is **exempt from levy of GST**.*



(Kalyanam Rajesh Rama Rao)

**Member**

MEMBER

Karnataka Advance Ruling Authority  
Bengaluru - 560 009



(Sivakumar S Itagi)

**Member**

MEMBER

Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Place: Bengaluru

Date: 16.03.2026



To,  
The Applicant,

Copy to: -

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Commissioner of Central Tax, Mangalore Commissionerate, Mangalore.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-262, Mangalore.
5. Office Folder.

