

**MAHARASHTRA AUTHORITY FOR ADVANCE RULING**  
**GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai – 400010.**  
**(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)**

**BEFORE THE BENCH OF**

**(1) Shri. Rajiv Magoo, Additional Commissioner of Central Tax, (Member)**

**(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)**

ARN No		AD2711200120803
GSTIN Number, if any/ User-id		27AAJCP8025A1ZL
Legal Name of Applicant		M/s. Patle Eduskills Foundation
Registered Address/Address provided while obtaining user id		Chamber No.3, Plot No. 62, Canal Road, Gokulpeth, Nagpur- 440010.
Details of application		GST-ARA, Application No. 53 Dated 02.12.2020
Concerned officer		NAG-VAT-C-023
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	Applicant, a service provider and engaged in the business of Human Resource & Skill Development has enrolled itself as a facilitator under National Employability Enhancement Mission ('NEEM Scheme') and provides Trainees to various institutes for which Service charges are collected in addition to reimbursement of stipend payable to Trainees.
Issue/s on which advance ruling is required		<ul style="list-style-type: none"><li>• Determination of time and value of supply of goods or services or both</li><li>• Determination of the liability to pay tax on any goods or services or both</li></ul>
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below

NO.GST-ARA- 53/2020-21/B- 78

Mumbai, dt. 08/06/2022

**PROCEEDINGS**

**(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)**

The present application has been filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as "the CGST Act and MGST Act" respectively] by **M/s. Patle Eduskills Foundation**, the applicant, seeking an advance ruling in respect of the following questions.

***Whether the Applicant, in the capacity of being a NEEM facilitator, acts as a 'Pure Agent' while receiving reimbursement of stipend amounts from the various Trainer Institutes and remitting the same to the trainees?***

***If not, whether such stipend amount forms a part of the taxable value?***

At the outset, we would like to make it clear that the provisions of both the CGST Act and the MGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the MGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, the expression 'GST Act' would mean CGST Act and MGST Act.

**2. FACTS AND CONTENTION – AS PER THE APPLICANT**

2.1 This Applicant, M/s Patle Eduskills Foundation, registered under the GST Laws is engaged in the business of Human Resource & Skill Development and is a facilitator under the National Employability Enhancement Mission ('NEEM Scheme') of the Govt. of India.

2.2 The primary objective of the NEEM Scheme, notified through the All India Council of Technical Education ('AICTE'), is to generate skilled labour by making provision for facilitating "on job practical training" to trainees to enhance employability of a person. The Scheme is available to persons either pursuing Post Graduation/Graduation/ Diploma in any technical or non-technical stream or somebody who has discontinued studies after class 10.

2.3 As a NEEM Facilitator, the Applicant is responsible to enroll NEEM trainees ('trainees') and provide them with on job practical training through various Institutes, Factories, Hospitals, College, Trusts, etc. ('Trainer Institutes') to enhance the prospects of their employability.

Notification dt 15.06.2017 AICTE, issued 'NEEM Regulations' which makes following provisions:

The contract executed between the facilitator and the trainee shall not be either an offer of employment or a guarantee of employment;

- Trainees shall be given a Completion Certificate at the end of the training period;
- Facilitator to pay all enrolled trainees a remuneration/stipend which shall be at par with the prescribed minimum wages for unskilled category;
- Remuneration/stipend will be paid as a single consolidated amount and such payment will not attract any statutory deductions or payments applicable to regular employees i.e. PF/ESI etc., since the NEEM contract assures training and does not constitute employment.

2.5 Further, as per the NEEM Regulations, facilitators are required to partner with various trainers such as Employers/Company/Industry for completion of training of trainees. Hence, Applicant approached certain institutes in education & healthcare sector ('Trainer Institutes') where on-job practical training can be provided to eligible trainees. For this purpose, the Applicant has entered into Agreements with the following entities:

- (i) Nagar Yuvak Shikshan Sanstha, a Public Trust registered under Bombay Public Trust Act, 1950 bearing Registration No. F1288 having its Registered Office at Nagpur;





- (ii) Datta Meghe Institute of Management Studies, Nagpur, a constituent College of Nagar Yuvak Shikshan Sanstha, a public Trust registered under Bombay Public Trust Act, 1950 bearing Registration No. F1288 having its Registered Office at Nagpur;
- (iii) Shalinitai Meghe Hospital & Research Centre, a constituent Hospital of Nagar Yuvak Shikshan Sanstha;
- (iv) Datta Meghe Ayurvedic Medical College, Hospital Research Centre a constituent College of Nagar Yuvak Shikshan Sanstha.
- (v) Yashwantrao Chavan College of Engineering, a constituent College of Nagar Yuvak Shikshan Sanstha.
- (vi) Nagpur College of Pharmacy, a constituent College of Shri Vidyarthi Sudhar Sangha, a public Trust registered under Bombay Public Trust Act, 1950 bearing Registration No. F7433 having its Registered Office at Nagpur;
- (vii) Jawaharlal Nehru Medical College, Sawangi, a constituent College of Datta Meghe Institute of Medical Sciences (Deemed to be University) having its Registered Office at Wardha;

2.6 As per the Agreement, Applicant identifies & provides to Trainer Institutes, relevant trainees who can work at the said organizations & obtain "on job practical training" so as to enhance their chances of employability and for which, the Applicant charges a fixed fee of Rs. 1500/- per trainee per month from such Institutes on which GST is levied and paid.

2.7 Further, in terms of the Agreement, the Trainer Institutes are also required to pay monthly stipend to the trainees for the duration of their training. The method of paying stipend is fixed in a manner where the Trainer Institutes pay the stipend amount to the Applicant who in turn disburses it to the trainees.

2.8 To substantiate the same, the Applicant has submitted sample agreements on record. It is clarified that agreements with all Trainer Institutes are similar in nature and contains similar clauses. The key clauses of the Agreements can be listed as under:

- **Payment:** Monthly stipend shall be paid to trainees by Trainer Institute; however, such payment shall be made by way issuing a cheque in the name of the Applicant who will make such payment to the trainees; The Applicant to act as a "Pure Agent" between the Trainer Institute and the trainees; Trainer Institute to bear actual cost of Insurance Premium payable for the said trainees.
- **Obligation of the Applicant :** Prepare & submit monthly invoice to College relating to payment of stipend to the trainees ; Invoice to specifically & separately mention the stipend amount and to state that "the amount is being collected as Pure Agent under Rule 33 of the CGST Act"; Make timely payment of stipend to trainees after receiving a

cheque from the college; Discharge all other functions, duties as are mandated to be performed by the Applicant as a facilitator under NEEM Regulations.

- **Employee-Employer Relationship:** Selection of trainees under Contract does not constitute an Employment Contract either with the Applicant or with the Trainer Institute which also has no obligation to offer employment to the trainees on successful completion of period of training.
- **Costing:** Monthly stipend shall be as per applicable minimum wages & additional special allowance, if applicable; Trainer Institute to pay Rs. 1500/- per trainee per month as service charges to the Applicant till the completion of the training period; GST to be charged on the element of service charges only @18%;

2.9 Presently, the Applicant is charging GST only on the amount of Service Charges charged to the Trainer Institutes and not on the stipend amount collected from such institutes.

**B. STATEMENT CONTAINING APPLICANT'S INTERPRETATION OF LAW AND/OR FACTS**

2.10 Applicant, in terms of Agreement with the Trainer Institutes, provides eligible trainees who are enrolled with the Applicant under NEEM Scheme; The trainees provide their services to the Trainer Institute directly; The Applicant's role is limited to overall monitoring of the trainees such as, Maintain attendance register of trainees, Extend support to mobilize trainees, Impart necessary guidance and Perform functions entrusted to a NEEM Facilitator, etc. Applicant collects the stipend amount from the Trainer Institute which is only in the nature of pass through payment and is being collected in the capacity of being a Pure Agent, therefore, the said amount does not form a part of the taxable value and hence is not chargeable to GST.

2.11 The Applicant refers to the following advance rulings to contend that the stipend amount recovered without any profit element should be excluded from the value of its service:

- (i) **Ruling given by the Authority for Advance Ruling under GST in Maharashtra in case of DRS MARINE SERVICES PVT. LTD. 2019 (20) G.S.T.L. 471 (A.A.R. - GST).**
- (ii) **Ruling of the Karnataka Authority of Advance Ruling in the matter of Arivu Educational Consultants Pvt Ltd. 2020(32) G.S.T.L. 353 (A.A.R. – GST. Kar.)**
- (iii) **Decision given by the Karnataka Advance Ruling Authority in the matter of Asiatic Clinical Research Pvt Ltd. 2020(33) G.S.T.L. 42 (A.A.R.- GST Kar.)**
- (iv) **Decision of the Karnataka Advance Ruling Authority made in the case of Cadmaxx Solutions Education Trust 2020(32) G.S.T.L. 49 (A.A.R. – GST – Kar.)**





2.12 The applicant has also submitted that stipend amount is not attributable for services provided by it. As per Sections 9 & 15 of the CGST Act, value for a taxable supply is the transaction value which is the price actually paid or payable for the supply of services and which should include: any amount that the supplier is liable to pay but is borne by recipient, Incidental expenses charged by supplier to recipient and any amount charged for anything done by the supplier in respect of the supply. The only consideration which is received and retained by the Applicant are the service charges viz. Rs. 1500/- per trainee per month which is against facilitation & sourcing of trainees for the concerned Institutes. Therefore, only such service charges can be said to be the price paid for the services provided by Applicant.

2.13 From a reading of clause 4 of the Agreement between applicant & the Trainer Institute, the legal liability to pay stipend to trainees is cast on the Trainer Institute & the Applicant only acts as the medium of payment/ remittance of stipend to the trainees. Accordingly, such stipend amount would not fall within sub-section 2(b) of Section 15 of the CGST Act & hence should not be included in the taxable value. Furthermore, the stipend is also not an 'incidental expense' or any 'charge' collected by applicant for the services provided by it and would not fall within sub-section 2(c) of Section 15 of the CGST Act and hence should not be included in the taxable value.

2.14 Thus, the stipend amounts are not related to the service provided by the Applicant in any manner and therefore does not constitute a 'consideration' for services provided by the Applicant as the same is not 'in respect of, in response to, or for the inducement of' the services supplied by the Applicant. Further, the stipend is paid to the trainees for their services rendered to the Institutes.

2.15 The stipend is to be paid to trainees for the work performed while undergoing training at the Trainer Institutes. Therefore, even though there is no employer-employee relationship between the trainee & the Trainer Institute, the stipend is paid for the work/ labour done by Trainees & should not attract GST. Reference is made to FAQ released by the CBIC in GST Troubleshooting – 250 solutions to Taxpayers Problems. Relevant extract of the same is reproduced as under:

"Q.57 Under supply from unregistered dealer the purchaser has to pay GST on RCM basis. So, whether stipend paid to intern will also come under RCM?"

Answer: Stipend paid to interns will be employer-employee transactions. Hence, not liable for GST."



Thus, the stipend amount paid to the interns is not at all chargeable to GST as it is considered as employee-employer transaction. Such transactions are kept out of the purview of the GST by virtue of Schedule III of the CGST Act. In the instant case, even though trainees do not hold any employee-employer relationship with Applicant or Trainer Institute, the nature of amounts paid to trainees is nothing but a remuneration for their work and should not be chargeable to GST.

- 2.16 Hence, applicant, as a registered facilitator under NEEM Regulations, qualifies to be a 'Pure Agent' while collecting the reimbursement of Stipend amount and hence such stipend should not form part of taxable value of supply.

**03. CONTENTION – AS PER THE CONCERNED OFFICER:**

**Officer's Submission dated 11.02.2022 -**

- 3.1 Section 2 (5) of the GST Act, 2017, defines an Agent and the criteria for Pure Agent has been stipulated in Rule 33 of MGST Rules 2017 and the applicant satisfies all the conditions mentioned therein as under:-

(i) The trainer institutes verifies/certifies attendance prepared by applicant & acknowledges copy of invoices submitted by the Foundation. Thus, there is authorization by the recipient which satisfies the first condition.

(ii) Invoices submitted by the applicant shows that supplier (viz.the Applicant) shows separately the reimbursement of stipend and service charge. Thus, the second condition is fulfilled.

(iii) The method of paying stipend is fixed in a manner where the Trainer institutes pay the stipend amount to the Applicant who in turn without deducting any amount disburses it to the trainees. Here the services provided by the Third Party (i.e. Trainee) to the recipient (i.e. Training Institutes) is in the nature of work but there is no Employee-Employer Relationship between them. This is in addition to the services supplied by the Applicant on its own account i.e. identification, supply and management of trainees. Thus, the third conditions is satisfied.

- 3.2 As per the submissions made by the applicant, various trainer institutes and the applicant have entered into contractual agreements, the terms and conditions of all such agreements are similar. From the terms and conditions of agreements, it is observed that the role of the applicant is "**facilitator**" who besides providing trainees to these institutes collects stipend from the institutes and reimburses the trainees. Thus, the relationship between provider of service and recipient of service is on principal to principal basis as far as selection, supply and





management of trainees is concerned but the relationship between them in respect of other ancillary services (reimbursement of stipend) is that of pure agent.

3.3 The applicant is only acting as an intermediary for collecting and paying stipend to the trainees on behalf of the training institutes. Further, the trainer institute at its own discretion has the right to fix weekly or daily hours of works or leaves granted to the trainees. Accordingly, it may be concluded that the applicant neither intends nor holds any title to the services provided to the trainer institutes.

3.4 The applicant does not use for his own interest such goods or services so procured. The trainees work directly for the training institutes for which they are paid stipend by the latter through the applicant who only facilitates such payment and thus such provision of such service is not in any manner procured by the applicant for his own interest.

3.5 The applicant receives only the actual amount incurred to procure such goods or services, in addition to the amount received for supply he provides on his own account. Invoices raised by the Applicant specifically mention the stipend amount stating that "the amount is being collected as Pure Agent" and service charges are separately charged.

3.6 The applicant has fulfilled conditions (a) to (d) in the explanation to Rule 33 which has defined Pure Agent, and therefore it may be concluded that the applicant is a Pure Agent and is acting as a pure agent so far as receiving reimbursement of stipend amounts from the various Trainer Institutes and remitting the same to the trainees is concerned.

**Q2: If not, whether such stipend amount forms a part of the taxable supply?**

3.7 Section 15 of MGST Act 2017 deals with determining taxable value of supply in regular normal trade, where the invoice value is the taxable value of supply. However, to determine value of supply of certain specific transactions, specific rules (Rules 27 to 35 of MGST Act, 2017) have been prescribed. Taxable value of supply in case of the applicant who is acting as a pure agent (as interpreted in answer to question 1) is determined in accordance with rule 33.

3.8 As per Rule 33, the expenditure or costs incurred by a supplier as a pure agent of the recipient of supply shall be excluded from the value of supply, if all the following conditions are satisfied. The applicant is merely acting as a pure agent so far as collection and the payment of stipend to the trainees is concerned. In this regard issue of applying GST on stipend is confirmed in case of M/s Cadmaxx Solution education Trust (GST AAR Karnataka) Advance Ruling No-KAR-ADRG-85/2009 Dtd 25.09.2019. Same facts are confirmed By Maharashtra authority of Advance ruling in identical ARA Application No-83 dtd 26.1.2.2019 M/s Yashaswi Academy for Skills.



*Thus, the applicant's recovery of such expenses is disbursement and hence does not form a part of value of supply in accordance with rule 33 and hence is excluded from the taxable value of supply.*

**04. HEARING**

4.1 Preliminary hearing was held on 21.09.2022. Authorized representative of the Applicant, Shri. Varun Vijaywargi, C.A. was present. Jurisdictional officer Shri. Mukesh Rathod (Deputy Commissioner Nagpur-VAT-E003) was also present. The Authorized representative made oral submission with respect to admission of the application.

4.2 The application was admitted and called for final e-hearing on 04.05.2022. The Authorized representative of the applicant, Shri. Varun Vijaywargi, CA and Smt. Sejal Parashar, Advocate were present. The Jurisdictional officer Shri. Mukesh Rathod, Deputy Commnr., NAG-VAT-E-003 was also present. We heard both the sides.

**05. OBSERVATIONS AND FINDINGS:**

5.1 We have gone through the facts of the case, documents on record, oral and written submissions made by the applicant as well as the submissions made by the jurisdictional officer.

5.2 The Question raised by the applicant is *"Whether the Applicant, in the capacity of being a NEEM facilitator, acts as a 'Pure Agent' while receiving reimbursement of stipend amounts from the various Trainer Institutes and remitting the same to the trainees"*.

5.3 Section 2 (5) of the CGST Act, 2017, defines the term "Agent" as *"a person including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another"*.

5.3 We find that, the Applicant is registered as a facilitator under the National Employability Enhancement Mission ('NEEM Scheme'). The details of the NEEM Scheme are mentioned in the subject application and are therefore not reproduced again.

5.4 The Applicant has submitted that, as a NEEM Facilitator, they are responsible to enroll NEEM trainees ('trainees') and provide them with on job practical training through various Institutes, Factories, etc. ('Trainer Institutes') to enhance the prospects of their employability. The applicant has mentioned a list of Entities with whom they have entered into Agreements to enroll NEEM trainees ('trainees') and provide them with on job practical training through the





said Entities. The applicant has specially mentioned names of seven entities in Para G of their submissions and therefore the discussions and findings in the subject order are restricted to the said Entities only.

5.5 The applicant selects trainees for imparting practical training to the trainees and to coordinate between the trainees and the said Entities for the proper implementation of scheme of training envisaged under the Apprentice Act 1961 and for such purpose, enters into a written agreement with the Entities/Trainer Institutes and the applicant, for identifying and providing relevant eligible trainees to the Trainer Institutes, charges a fixed fee of Rs. 1500/- per trainee per month from such Entities/Trainer Institutes on which GST is discharged by the Applicant.

5.6 The first question raised by the applicant is **"Whether the Applicant, in the capacity of being a NEEM facilitator, acts as a 'Pure Agent' while receiving reimbursement of stipend amounts from the various Trainer Institutes and remitting the same to the trainees?"**

5.6.1 In the case of this Authority, Advance ruling means a decision provided by the Authority to an applicant on matters or on questions specified in sub-section (2) of section 97, in relation to

the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

5.6.2 The questions covered under Section 97 (2) of the CGST Act, 2017 are as under:-

- (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.*

5.6.3 We observe that, the first question does not pertain to any of the matters specified in clauses (a) to (g) of Section 97 (2) of the CGST Act, 2017 and therefore we refrain from answering question number 1 raised by the applicant.

5.7 With respect to second question, i.e. Payment of Stipend to the Trainees, as per the agreement, a monthly stipend shall be paid to the trainees by Trainer Institute by way of issuing a cheque in the name of the Applicant who is required to make such payment to the

trainees. The sample agreement submitted mentions that, the Applicant is to act as a "Pure Agent" of the Trainer Institute.

5.8 Further, as per the Agreements, the applicant has to Discharge all other functions and duties as are mandated to be performed as a facilitator under NEEM Regulations like Preparation and submission of monthly invoice relating to payment of stipend to the trainees wherein the Invoice is to specifically and separately mention the stipend amount and to state that "the amount is being collected as Pure Agent under Rule 33 of the CGST Act".

5.9 The impugned Agreements also mention that the selection of trainees under the Contract does not constitute an Employment Contract either with the Applicant or with the trainee and the Trainer Institutes have no obligation to offer employment to the trainees in future.

5.10 The applicant has submitted that the stipend cost is recovered from the Trainer Institutes and the entire amount so recovered is paid to the trainees without any retention from the said amount of stipend, and therefore the stipend paid should be excluded from value of supply and hence the applicant will not be liable to discharge any GST on the stipend amount received for payment to the trainees. The applicant has cited some case laws in support of their contention and has stated that the stipend amount received by them for onward payment is not attributable for services provided by the applicant.

5.11 We find that the applicant, as a NEEM facilitator, is identifying and providing/enrolling trainees to the Trainer Institutes for which they charge a fixed fee of Rs. 1500/- per trainee per month on which they also discharges tax. The entire process is done under a written agreement between the Entities/Trainer Institutes and the applicant. The applicant, in lieu of agreements with the industry partners, prepares monthly attendance record of the trainees, processes stipends of the trainees, makes payment of stipend to the apprentices and discharges all functions & duties as mandated to be performed as a facilitator under NEEM Regulations including preparation and submission of monthly invoice relating to payment of stipend.

5.12 Regarding the issue in respect of stipend paid to the trainees by the applicant, it has been submitted by the applicant that Entities/Training Institutes mentioned provide training to the trainees and are required to pay stipend to the trainees as per the NEEM Regulations. Even though, it is seen that the services are provided by the trainees to the Entities/Training Institutes, for which stipend is mandated to be paid to the trainees by the Entities/Training Institutes, this stipend is not directly paid to the trainees by the said Entities/Training





Institutes but is routed through the applicant as per the NEEM Regulations. The entire amounts received as stipend from the Entities/Training Institutes are paid to the trainees without any amount being retained. Thus, the applicant is only acting as an intermediary in collecting the stipend from the Entities/Training Institutes and then disbursing the same to the trainees in full without making any deductions from the stipend before disbursement to the trainees. The applicant is only a conduit for the payment of stipend and the actual service is supplied by the trainees to the Entities/Training Institutes against which stipend is payable. The amount of stipend received by the applicant from the Entities/Training Institutes and paid in full to the trainees is not taxable at the hands of the applicant. Hence, in view of the submissions made by the applicant and also in agreement with the observations made by the jurisdictional officer, it is held that the stipend paid by Entities/Training Institutes to the applicant to be further paid to the trainees in full does not attract GST and is not required to be added to the taxable value.

5.13.1 In a similar case of M/s Yashaswi Academy for Skills, this Authority has held that ***"The reimbursement by Industry Partner to the applicant, of the stipend paid to the trainees, does not attract tax under the GST Act"***.

5.13.2 In the Yashaswi case also, the Applicant Company was registered as an Agent under National Employability Enhancement Mission ('NEEM') of the Government of India and acted as a facilitator for extending support for mobilizing the trainees under NEEM Scheme of Government of India as per regulations, under notification issued by All India Council for Technical Education (AICTE), for providing on-the-job practical training in industries to trainees to enhance their future employability, and for which the applicant entered into agreements with various companies/ organizations (called as industry partners) to impart actual practical training to the students. In the said case also, the applicant in addition to taxable amounts received from its Industry Partners for services rendered, also received Stipends amounts (payable by the Industry Partners to the Trainees) which was paid in full to the trainees.

5.13.3 Since the matter in the Yashaswi Academy case decided by this authority is very similar to the facts of the subject case, we have no reason to deviate from our ruling given in the said case which is also applicable in the subject case.

06. In view of the above discussions, we pass an order as under:



**ORDER**

(Under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

For reasons as discussed in the body of the order, the questions are answered thus –

**Question 1:-** Whether the Applicant, in the capacity of being a NEEM facilitator, acts as a 'Pure Agent' while receiving reimbursement of stipend amounts from the various Trainer Institutes and remitting the same to the trainees?

**Answer:-** Not answered in view of discussions made above.

**Question 2:-** If not, whether such stipend amount forms a part of the taxable value?

**Answer:-** Answered in the negative.



  
**RAJIV MAGOO**  
(MEMBER)

  
**T. R. RAMNANI**  
(MEMBER)

**Copy to:-**

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. The Joint Commissioner of State Tax, Mahavikas for Website.

**Note:-**An Appeal against this advance ruling order shall be made before, The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15<sup>th</sup> floor, Air India Building, Nariman Point, Mumbai – 400021. Online facility is available on [gst.gov.in](http://gst.gov.in) for online appeal application against order passed by Advance Ruling Authority.