



HARYANA AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICES TAX,
HARYANA VANIJYA BHAWAN, PLOT NO 1-3, SECTOR 5,
PANCHKULA-134151 (HARYANA)



ADVANCE RULING NO.HAR/HAAR/R/2019-20/19
(In Application No.: 19/2019-20, dated 22.11.2019)

Name & Address of the Applicant	:	M/s Sachdeva Colleges Ltd., 29, South Patel Nagar, New Delhi.
GSTIN of the Applicant	:	061900001167ARP
Date of Application	:	22.11.2019
Clause(s) of Section 97(2) of CGST/HGST Act, 2017, under which the question(s) raised.	:	Clause(e)- determination of the liability to pay tax on any goods or services or both; (f)- whether applicant is required to be registered;
Date of Personal Hearing	:	09.01.2020 and 28.01.2020
Present for the Applicant	:	Nil

Memo No.: 1059/AAR
Dated: 28.08.2020

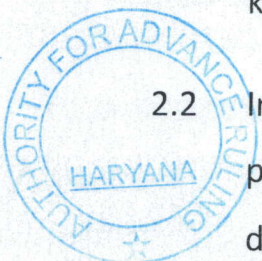
1. Brief Facts:

- 1.1 The applicant M/s Sachdeva College Ltd. is a Limited Company incorporated under the companies Act having its Regd. Office at 29, South Patel Nagar, New Delhi-110008.
- 1.2 It is providing Training at its place of business at 29, South Patel Nagar, New Delhi-110008 in terms of Letter No. T-1/2017/25229 and T-1/2017/25236 dated 07.11.2017 to the selected candidates sponsored by Directorate of Welfare of Schedule Caste and Backward Classes Department, Haryana SCO, 42-44, Sector-17A, Chandigarh.

2. Statement of Relevant facts made by the applicant:

- 2.1 The applicant is engaged in the field of providing education "Education" is not defined under the CGST Act, but as per Apex Court decision in Loka Shiksha Trust Vs. CIT, Education is a process of training and developing knowledge, skill and character of student by normal schooling.

- 2.2 In view of above submissions, it is submitted that an agreement for providing above training was also entered vide copy attested by Notary dated 21st Nov., 2017 duly sent by Applicant. In terms of above agreements, training fee was received from the Directorate of Welfare of Schedule Caste and Backward Classes Department, Haryana SCO, 42-44, Sector-17A, Chandigarh and duly reflected in fee structure detail.



3. Applicant's Question:

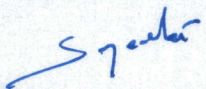
- 3.1 To determine the liability to pay GST/IGST tax on training to students at behest of Directorate of Welfare of Scheduled Caste and Backward Classes Department, Haryana by applicant under a training programme for which total expenditure is borne by State Government of Haryana which implement three types of scheme i.e. State Scheme, sharing basis, Centrally sponsored scheme especially in view of Entry No. 72 of the Haryana Government Excise & Taxation Department Notification No. 47/ST-2 Dated 30.06.2017 and whether this Entry grants exemption of GST on the Training of Students by Petitioner?
- 3.2 Whether the Applicant is liable to be registered under the State of Haryana under HGST/CGST in view of facts and circumstances of present case?

4. Discussion:

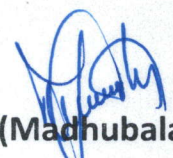
- 4.1 In order to decide the admissibility of the application, the applicant was called upon to appear before this Authority on 09.01.2020 vide memo no. 02 dated 06.01.2020, but none appeared on behalf of the applicant. Thereafter, notice of appearance was sent for 28.01.2020 vide memo no. 13 dated 17.01.2020. The applicant failed to appear on the said date also.
- 4.2 Since, the Authority for Advance Ruling is bound to pronounce ruling within 90 days of the receipt of application as per Section 98(6) of the CGST/HGST Act, the applicant cannot be granted any further opportunity of hearing. Hence, the instant application for Advance Ruling is rejected under Section 98(2) of the CGST/HGST Act.

Ordered accordingly.
To be communicated.

28.01.2020
Panchkula.


(Sangeeta Karmakar)
Member CGST




(Madhubala)
Member SGST

Regd. AD/Speed Post

**M/s Sachdeva Colleges Ltd.,
29, South Patel Nagar, New Delhi.**

Copy to:

1. The Commissioner, Central Goods & Service Tax, Panchkula Commissionerate, SCO 407-408, Sector-8, Panchkula, Haryana.
2. Assistant Commissioner, Central Goods & Service Tax, Panchkula Division, SCO 407-408, Sector-8, Panchkula, Haryana.
3. Deputy Excise and Taxation Commissioner (ST), Panchkula.

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