

**AUTHORITY FOR ADVANCE RULING – CHHATTISGARH**  
**3<sup>rd</sup> & 4<sup>th</sup> Floor, VanijyikKar GST Bhawan, North Block Sector-19,**  
**Atal Nagar, District-Raipur (C.G.) 492002**  
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**PROCEEDING OF THE AUTHORITY FOR ADVANCE RULING**  
**U/s. 98 OF THE CHHATTISGARH GOODS AND SERVICES TAX ACT, 2017**

**Members Present are**

Smt. Sonal K. Mishra  
Joint Commissioner  
O/o Commissioner, State Tax  
(CGST), Raipur, Chhattisgarh.

Shri Rajesh Kumar Singh,  
Additional Commissioner,  
O/o Principal Commissioner,  
CGST & Central Excise, Raipur (C.G)

**Subject:** -Chhattisgarh GST Act, 2017 – Advance Ruling U/s 98 Chhattisgarh GST Act, 2017 –

Advance Ruling U/s 98 sought by M/s The Leprosy Mission Trust India, Bethesda Leprosy Home and Hospital, Champa District-Janjgir Champa-495671 (GSTIN-22AAATT0691A2ZO) regarding GST exemption on the services provided under vocational training courses recognized by National Council for Vocational Training (NCVT) either under Entry No.64 of exemption list of Goods and Services Tax-2017 or under educational institution defined under Notification no.22 CT (Rate).

**Read:-** Application dated 28/01/2020 from M/s The Leprosy Mission Trust India, Bethesda Leprosy Home and Hospital, Champa District-Janjgir Chapa Chhattisgarh 495671 (GSTIN-22AAATT0691A2ZO)

**PROCEEDINGS**

[U/s 98 of the Chhattisgarh Goods & Services Tax Act, 2017 (herein- after referred to as CGGST Act, 2017)]

No.STC/AAR/01/2020

Raipur Dated .....~~12~~/7/2020

M/s The Leprosy Mission Trust India, Janjgir Champa, Chhattisgarh, (TLMTI) [hereinafter also referred to as the applicant] has filed an application U/s 97 of the Chhattisgarh Goods & Services Tax Act, 2017 seeking advance ruling as to whether services provided under vocational training courses recognized by National Council for Vocational Training (NCVT) or Jan Shikshan Sansthan (JSS) is exempt either under Entry No 64 of exemption list of Goods and Service Tax Act 2017 or under Educational Institution defined under Notification 22/Central Tax (Rate).

**2. Facts of the case:-**

- i. The Leprosy Mission Trust India (TLMTI) is a society registered under Section 12 A of the Income Tax Act 1961 and further income of the Society is exempt u/s 11 of the Income Tax Act, 1961.
- ii. TLMTI, established in the year 1973, is the largest Non-Governmental Organization (NGO) in India working with and for people affected by leprosy. TLMTI works closely



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with the Government of India, State Governments, World Health Organisation and other likeminded national and international organisations in the areas of Health, Education, Sustainable Livelihoods, Community Development, Advocacy and Research. TLMTI's 14 Leprosy Referral Hospitals, 6 Vocational Training Institutes, a Media Centre undertaking media advocacy and communication, a state of the art Molecular Biology Research Laboratory, 5 Mercy homes/ Snehalayas for the care of elderly leprosy disabled people, and a number of community-based development projects are spread over 9 States in India.

The activities of the Society are charitable in nature and within the meaning of section 2(15) of the Income Tax Act, 1961 undertaking Medical Relief, Relief of Poor and Education.

- iii. All the twenty-two branches of The Leprosy Mission Trust India are registered under Goods and Service Tax Act 2017.
- iv. The Leprosy Mission Trust of India provide following Vocational Training Courses at Champa.

- Vocational Training Courses recognized under National Council for Vocational Training (NCVT) such as Diesel Mechanic, COPA, Electrician.

**3. Contentions of the Applicant:-** The applicant's contention is

- i. According to Notification No.22 of Central Tax (Rate), dated 28<sup>th</sup> June 2017 Educational Institution is defined as

"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. The applicant Society falls under Clause iii as institution providing education services.

According to Notification 22 of Central Tax (Rate) approved vocational training is defined as

"approved vocational education course" means, - (i) a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or (ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship.

- ii. According to Entry No.64 of Exemption List under Goods and Service Tax, 2017 Services provided by training providers (Project implementation agencies) under Deen Dayal Upadhyaya Grameen Kaushalya Yojana implemented by the Ministry of Rural Development, Government of India by way of offering skill or vocational training courses certified by the National Council for Vocational Training are exempt. The appellant Society also provide courses approved by National Council for Vocational Training.

In view of the above, applicant seeks ruling whether vocational training courses (under NCVT, JSS and Others) conducted by The Leprosy Mission Trust of India,





Vocational Training Centre, Janjgir, Champ (C.G), as listed in Annexure 1 are exempt under educational service or vide entry 64 of Exemption list.

#### 4. Personal Hearing:-

Keeping with the established principles of natural justice, personal hearing in the matter was extended to the applicant and accordingly their authorized representative Shri Ajay Singh, F.C.A, and Shri Abhay Upadhye, F.C.A, appeared before the authority for hearing on 13/03/2020 and reiterated their contention. They also furnished a written submission dated 13/03/2020 which has been taken on record.

#### 5. The legal position, Analysis and Discussion:-

At the very outset, we would like to make it clear that the provisions for implementing the CGST Act and the Chhattisgarh GST Act, 2017 [hereinafter referred to as "the CGST Act and the CGGST Act"] are similar and thus, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the CGGST Act, 2017. Now we sequentially proceed to discuss the issues involved in the ruling so sought by the applicant and the law as applicable in the present case.

The applicant sought advance ruling on the points as under:-

5.1 Whether services provided under vocational training courses recognized by National Council for Vocational Training (NCVT) or Jan Shikshan Sansthan (as specified in annexure 1 below) is exempt either under Entry No 64 of exemption list of Goods and Service Tax Act 2017 or under Educational Institution defined under Notification 22 of Central Tax (Rate), dated 28<sup>th</sup> June 2017.

#### 6.2 Annexure-1

Annexure 1			
THE LEPROSY MISSION TRUST INDIA, VOCATIONAL TRAINING CENTRE, Champa (Chhattisgarh)			
Ref. 12 B. of of GST ARA-01, Description (in brief) of Nature of activity(s) in respect of which advance ruling sought			
Trades	Affiliations/ Recognitions	Under which Ministry of Central Government	
Formal Trades	Diesel Mechanic	MSD&E (Ministry of Skill Development and Entrepreneurship)	
	Computer Operator and Programming Assistance (COPA)	MSD&E (Ministry of Skill Development and Entrepreneurship)	
	Electrician	MSD&E (Ministry of Skill Development and Entrepreneurship)	



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6.3 The applicant has submitted the following additional certificates/affiliation letter along with the written submission during the personal hearing –

- (a) Copy of affiliation as Industrial Training Institute in respect of formal trades such as diesel mechanic, Computer Operator and Programming Assistance (COPA) and electrician with National Council for Vocational Training (NCVT), Government of India, Ministry of Skill development and Entrepreneurship, Director General of Training vide order no.-DGET-12/01/2015-TC dated 25<sup>th</sup> August 2015.
- (b) Copy of certificate issued by Government of India, Ministry of Skill development and Entrepreneurship in respect of National Council for Vocational Training (NCVT) course for Diesel Mechanic.
- (c) Copy of certificate issued by Government of India, Ministry of Skill development and Entrepreneurship in respect of National Council for Vocational Training (NCVT) course for Computer Operator and Programming Assistance (COPA)
- (d) Copy of certificate issued by Government of India, Ministry of Skill development and Entrepreneurship in respect of National Council for Vocational Training (NCVT) for the course for Electrician.

6.4 The applicant, The Leprosy Mission Trust India (TLMTI) is a society registered under Section 12 A of the Income Tax Act 1961. The income of the Society is exempt u/s 11 of the Income Tax Act, 1961. The Leprosy Mission Trust of India provides Vocational Training Courses at Champa, Chhattisgarh recognized under National Council for Vocational Training (NCVT) for streams such as Diesel Mechanic, COPA (Computer Operator and Programming Assistance) and Electrician. The applicant society, a Non-Governmental Organization (NGO) registered under Section 12 A of the Income Tax Act 1961 and having Leprosy Referral Hospitals, Vocational Training Institutes etc. The applicant have submitted that their activities are charitable in nature and within the meaning of section 2(15) of the Income Tax Act, 1961. The vocational training provided by them, in respect of which they have sought advance ruling as forthcoming in the form of a table mentioning the same as Formal Trades viz. Diesel Mechanic, Computer Operator and Programming Assistance (COPA) and electrician. The applicant under the instant application dated 28.01.2020 has sought advance ruling as to whether the training courses recognized by National Council for Vocational Training (NCVT) are exempt either under Entry No 64 of exemption list of Goods and Service Tax Act 2017 or under Educational Institution defined under Notification 22/Central Tax (Rate).

6.5 In the aforesaid context, it is seen that entry 64 of Notification 12/2017 CT (Rate) dated 28.06.2017 relates to "services provided by the Central/State Government, Union Territory or a local authority by way of assignment of the right to use any natural resource where such right to use was assigned by the Central/State Government, Union Territory or local authority..... Provided that....." Thus, the applicant not being a Central /State Government, Union Territory or local authority, there exists no question of applicability of any of the provisions of the said entry no. 64 of the impugned Notification 12/2017 CT (Rate) dated 28.06.2017 on the applicant M/s The Leprosy Mission Trust India (TLMTI).





Alternatively, in the same stretch the applicant has also sought applicability of exemption under "Educational Institution defined under Notification no. 22/Central Tax (Rate)", in the instant application. Here too it is seen that Notification No. 22/2017-Central Tax (Rate) New Delhi, dated 22nd August, 2017 seeks to amend Notification No.13/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, relating to "goods transport agency (GTA)". Thus here too there appears no relevance whatsoever of Notification No. 22/2017- Central Tax (Rate) New Delhi, 22nd August, 2017 to the activities in which the applicant is engaged in vis-a-vis the ruling sought by the applicant under the instant application dated 28.1.2020.

6.6 However, we find that the applicant in their additional submissions dated 13.3.2020 have sought the query as regards applicability and their eligibility to exemption as specified entry at serial number 66 of Notification 12/2017 CT (Rate) dated 28.06.2017. Accordingly, we now proceed to address the eligibility of the exemption stipulated under entry 66 *ibid*.

Before we get in to the issues involved for the sake of brevity entry at Sr. No. 66 of Notification No. 12/2017 CT (Rate) is reproduced here as under:-

*Services Provided*

- (a) by an educational institution to its students, faculty, and staff;
- (b) to an educational institution, by way of, -
  - i. transportation of students, faculty, and staff;
  - ii. catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory;
  - iii. security or cleaning or housekeeping services performed in such educational institution;
  - iv. Services relating to admission to, or conduct of examination by, such institution; (\*\*\*)

v. supply of online educational journals or periodicals;

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.

'Educational Institution' as defined in 2(y) of notification 12/2017 CT (Rate) dated 26.06.2019 reads as under:

*educational institution means an institution providing service 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; and

iii) education as a part of an approved vocational education course.





6.7 It is the contention of the applicant that their Trust is affiliated as Industrial Training Institute in respect of formal trades such as Diesel mechanic, COPA and Electrician with National Council for Vocational Training (NCVT), Government of India, Ministry of Skill development and Entrepreneurship, Director General of Training vide order dated 25.8.2015 and that they are furnishing a copy of the same. In this context we find that for the services to fall under clause (iii) supra, the applicant must necessarily be providing education as a part of an approved vocational education course. Clause 2(h) specifies 'approved vocational education course' as under:-

"approved vocational education course" means:-

i) a course run by an industrial training institute or an industrial training center affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or

ii) a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship.

7. From the documents submitted by the applicant, we find that they have been granted affiliation by the National Council for Vocational Training (NCVT) in respect of trades pertaining to (i) Diesel Mechanic, (ii) Computer Operator and Programming Assistance (COPA) and Electrician, vide affiliation order no. DGT-12/1/2015-TC dated 25.8.2015 issued by the Director of Training, Government of India, Ministry of Skill Development and Entrepreneurship, New Delhi, the course being in conformity to NCVT norms. Thus these courses for the said three trades are vocational courses and are approved by NCVT. Approved vocational education course as stipulated above means a course run by an industrial training institute or an industrial training center affiliated to the NCVT or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961). The vocational education courses pertaining to Diesel Mechanic, Computer Operator and Programming Assistance (COPA) and Electrician are carried out by the applicant, affiliated to the NCVT and therefore such services provided by them attracts NIL rate of tax under GST. (Sr.No. 66 of Notification No. 12/2017 CT (Rate) dated 28.06.2019.

8. Having regard to the facts and circumstances of the case and discussions as above, we pass the following order:-

#### ORDER

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

No.STC/AAR/01/2020

Raipur Dated ...12-/7/2020

The ruling so sought by the Applicant is accordingly answered as under:

1. The services of vocational training courses provided by the applicant, The Leprosy Mission Trust India, Janjgir Champa, Chhattisgarh (TLMTI) are neither covered under Entry No. 64 of Notification No. 12/2017 CT (Rate) dated



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28.06.2019 nor under Notification No. 22/2017- Central Tax (Rate) New Delhi, dated 22nd August, 2017, as discussed in the foregoing paras.


- ii. The services of vocational training courses pertaining to Diesel Mechanic, Computer Operator and Programming Assistance (COPA) and Electrician provided by The Leprosy Mission Trust India, Janjgir Champa, Chhattisgarh, (TLMTI) affiliated to NCVT, gets covered under Sr.No. 66 of Notification No. 12/2017 CT (Rate) dated 28.06.2019. ✓

Place: - Raipur

Date:-



  
Sonal K. Mishra  
(Member)

  
Rajesh Kumar Singh  
(Member)

TRUE COPY

  
MEMBER  
ADVANCE RULING AUTHORITY  
CHHATTISGARH, RAIPUR

TRUE COPY

  
MEMBER  
ADVANCE RULING AUTHORITY  
CHHATTISGARH, RAIPUR

29/6/2020

Copy to:-

1. Applicant,
2. The Commissioner, (CGGST)
3. The Principal Commissioner, (CGST)
4. The jurisdictional officer, Janjgir Champa