



RAJASTHAN AUTHORITY FOR ADVANCE
RULING GOODS AND SERVICES TAX, KAR
BHAWAN, AMBEDKAR CIRCLE, NEAR RAJASTHAN
HIGH COURT JAIPUR - 302005 (RAJASTHAN)



ADVANCE RULING NO. RAJ/AAR/2025-26/23

Utkarsha Joint Commissioner	:	Member (Central Tax)
Dr. Akhedan Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED, CP-06, SANKALP, INDRA VIHAR, KOTA, RAJASTHAN-324005
GSTIN of the applicant	:	08AAVCA8216C1ZJ
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(a) classification of goods and/or services or both (e) Determination of the liability to pay tax on any goods or services or both
Date of Personal Hearing	:	17.03.2026
Present for the applicant	:	Mr. Kumar Vikas Jain(CA), Mr. Lalit Maheshwari(CA), Mr. Mihir Maru(CA), Mr. Vikas Binani(CA) and Mr. Pratik Sampat(CA)
Date of Ruling	:	25.03.2026

Note 1: Under Section 100 of the CGST/SGST Act, 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling, constituted under Section 99 of CGST/SGST Act, 2017, within a period of 30 days from the date of service of this order.

Note 2: At the outset, we would like to make it clear that the provisions of both the CGST Act and the SGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the SGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / SGST Act would be mentioned as being under the "GST Act".

The issue raised by M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED, CP-06, SANKALP, INDRA VIHAR, KOTA, RAJASTHAN-324005 (hereinafter "the applicant") is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under:

(a) classification of goods and/or services or both

(e) Determination of the liability to pay tax on any goods or services or both

A. SUBMISSION OF THE APPLICANT(in brief):-

Brief facts of the case:

● Allen Career Institute Private Limited (hereinafter referred to as "the Applicant") is a private limited company incorporated in India under the Companies Act, 2013, and is registered under the GST Act with GSTIN 08AAVCA8216C1ZJ.

● The Applicant is a privately held education institution providing education to students for competitive exams in streams such as IIT-JEE, NEET, and other competitive examinations. The institute is headquartered in Kota, Rajasthan, and operates multiple centres in Rajasthan and other States across India.

● Apart from offline coaching the Applicant also offers digital coaching programs through its e-learning platform, through its website and its mobile application. These programs comprise live online classes, pre-recorded courses, or a combination of both, delivered over the internet.

● Students pay a subscription fee to access these courses and are not required to be physically present in any classroom. Similarly, the education content available on the platform might also be streamed from a place where student may not be located. The student may be in one state, the trainer providing live online lectures may be located in any State across India, and the downloadable content (i.e. video / digital material) provided to student may be hosted on a server located in another state anywhere in India. The technology team responsible for managing and maintaining the online platform is situated in the State of Karnataka. The invoice for such services is raised to the student from the state of Rajasthan.

● The essential feature of the Applicant's supply is grant of electronic access to digital educational content, enabling students located across India to learn through the online platform. The platform offers interactive classes. The applicant also sends printed study materials to enrolled students to enhance learning outcomes, which are dispatched through courier from Kota to the address provided by the students.

B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)



Query 1 - Whether supply of online training services (delivered through live/recorded digital platforms) shall qualify as "online information or database access retrieval service" under HSN 998433 (i.e. On-line video content) or should be covered under HSN code 999293 (i.e. Commercial Training and Coaching Services)?

2.1 As Per Section 2(17) of Integrated Goods and Services Tax Act, 2017 ('IGST Act') "online information and database access or retrieval services" (i.e. OIDAR service) have been defined as following -

'... (17). "online information and database access or retrieval services" means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply impossible to ensure in the absence of information technology and includes electronic services such as,-

- (i) advertising on the internet;*
- (ii) providing cloud services;*
- (iii) provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;*
- (iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;*
- (v) online supplies of digital content (movies, television shows, music and the like);*
- (vi) digital data storage; and*
- (vii) online gaming, excluding the online money gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017 (12 of 2017.);...'*

2.2 Given this, OIDAR services means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply impossible to ensure in the absence of information technology.

2.3 The Applicant provides digital coaching programs through its e-learning platform, which consist of live online classes, pre-recorded courses, or a combination of both. Students pay a subscription fee to access these courses and are not required to be physically present in any classroom. The essential feature of the Applicant's supply is the grant of electronic access to digital educational content hosted on the online platform, enabling students located across multiple states to participate in the



courses over the internet. Accordingly, the Applicant's online training services are delivered entirely through information technology and do not involve any physical presence of the student or trainer at a specific location.

- 2.4 Given that the online training services are provided to the relevant students for consideration, the said online training services provided by the Applicant would qualify within the definition of "OIDAR services".
- 2.5 Further, it may be noted that there is no specific HSN code prescribed for OIDAR services. However, HSN code 998433 pertains to 'On-line video content' services which is defined as follows –
- '...This service code includes electronic files containing films and other video recordings that can be downloaded and stored on a local device; streamed video data sent over the Internet...'*
- 2.6 Given this, OIDAR services should be classified within HSN code 998433 i.e. 'On-line video content'.
- 2.7 HSN Code 999293 pertains to "Commercial Training and Coaching Services". As per the Explanatory Notes to the Scheme of Classification of Services under GST, the said entry covers training or coaching provided by an institute or establishment for imparting skills or knowledge, typically involving direct engagement between the trainer and the trainee, whether or not a certificate is issued, and ordinarily conducted in the nature of instructor-led coaching or tutorial classes.
- 2.8 The essential character of services classifiable under HSN Code 999293 is thus human-centric instruction, where the trainer's continuous involvement, supervision, and interaction form the core of the service being supplied.
- 2.9 In the present case, the Applicant's services are not in the nature of conventional commercial coaching or training services envisaged under HSN Code 999293. The Applicant does not provide personalised or instructor-dependent coaching to individual students. Instead, the Applicant supplies standardised digital educational content through its proprietary online platform, which is accessed by students on a self-paced or scheduled basis through the internet.
- 2.10 The delivery of such services is entirely technology-driven and automated, and the role of the Applicant is limited to hosting, maintaining, and enabling electronic access to the digital content. Any human involvement is limited to content creation at an earlier



stage and does not constitute the dominant or essential feature of the supply at the time of delivery to the students. Accordingly, the Applicant's services lack the essential attributes of commercial training and coaching services classifiable under HSN Code 999293.

2.11 Further, the determination of whether a service qualifies as an OIDAR service is governed exclusively by the statutory definition under Section 2(17) of the IGST Act, 2017, which emphasises the automated, internet-based delivery of services with minimal human intervention, and the impossibility of such supply in the absence of information technology.

2.12 The Applicant's services satisfy all the elements of the OIDAR definition, inasmuch as they are delivered electronically over the internet, are accessible only through digital platforms, and essentially involve the online supply of video-based educational content. Merely because the subject matter of the content relates to education or skill development, the same cannot be classified under HSN Code 999293 when the mode, manner, and essential character of the supply squarely correspond to "on-line video content" covered under HSN Code 998433.

2.13 Accordingly, the Applicant submits that its services are classifiable under HSN Code 998433 as online content service (i.e. OIDAR services), and cannot be classified under HSN Code 999293, which is intended to cover human-driven commercial coaching and training services.

Query 2 – Determination of the tax liability under the CGST and SGST Acts especially when the student is based in a state outside Rajasthan?

2.14 As mentioned above, it may be noted that students are based across India (i.e. even outside Rajasthan). Hence, it is imperative to evaluate if GST is required to be charged as per CGST Act and Rajasthan SGST Act or as per IGST Act for the transactions undertaken with students located outside the state of Rajasthan.

2.15 For the purpose of determining this, it is imperative to determine whether the supply is an intra-state supply or inter-state supply. The applicants has student across multiple states (i.e. within the state of Rajasthan as well as outside the state of Rajasthan). Hence, it is necessary to determine if a transaction is intra-state supply or inter-state supply.

2.16 Section 9(1) of The Central Goods and Services Tax Act, 2017 ('CGST Act') read with Section 5(1) of IGST Act states that there shall be levied a tax called central goods and services tax on intra-



state supply whereas tax called integrated goods and services tax on inter-state supply.

2.17 In this regard, the Applicant would like to refer to Section 7 and Section 8 of IGST Act to evaluate whether the supply would be construed as intra-state supply or inter-state supply.

2.18 As per Section 7(3) of IGST Act, supply of services, where location of the supplier and the place of supply are in two different states, shall be treated as inter-state supply subject to provision of Section 12 of IGST Act.

The relevant extract of Section 7(3) of IGST Act has been reproduced herein below:

"(3) Subject to the provisions of section 12, supply of services, where the location of the supplier and the place of supply are in-

- a) two different States;*
 - b) two different Union territories; or*
 - c) a State and a Union territory,*
- shall be treated as a supply of services in the course of inter-State trade or commerce."*



2.19 Section 8(2) of IGST Act states that the supply of services shall be treated as intra-state supply, where location of the supplier and the place of supply are in same state, subject to provision of Section 12 of IGST Act.

2.20 Based on the above, the Applicant submits that it is imperative to analyze the place of supply provisions for online training services as per Section 12 of IGST Act. Section 12 of IGST Act deals with the place of supply of services where location of supplier and recipient is in India.

2.21 Section 12(3) to 12(14) determines the place of supply under specific circumstances. If a service does not fall within these provisions, then the place of supply would be determined as the residual provision under Section 12(2) of IGST Act.

2.22 As mentioned above, the Applicant is engaged in supply of OIDAR services to students who are residing across the country (i.e. within the state of Rajasthan and outside the state of Rajasthan). In this connection, the Applicant would refer to and analyze the provision of Section 12(5) of IGST Act which is related to training and performance appraisal.

2.23 As per Section 12(5) of IGST Act, the place of supply of services, in relation to training and performance appraisal to:

- a) Registered person shall be the location of such person;
- b) Unregistered person shall be the location where the services are actually performed.

We have reproduced the extract of the provision below -

"The place of supply of services in relation to training and performance appraisal to,-



- a) a registered person, shall be the location of such person;*
- b) a person other than a registered person, shall be the location where the services are actually performed."*

2.24 Section 12(5) of IGST Act mentions that the place of supply of services, in relation to training and performance appraisal services to unregistered person shall be the location where the services are actually performed.

2.25 The key issue is whether 'actually performed' can be applied to online training services, given that such services are delivered virtually and do not require the physical presence of the student and trainer in the same location.

2.26 The Applicant submits that the provision of Section 12(5) of IGST Act fits well where the person supplying the training service and the recipient thereof are physically present at the same place. In the instant case, it cannot be said that the services are actually performed at a particular place. Thus, section 12(5)(b) of IGST Act may not be the appropriate rule which could determine the place of supply for the online services provided by the Applicant.

2.27 Online coaching or training services through an interactive website is a well-established mode of teaching/coaching and the only difference between traditional coaching and online coaching is the medium.

2.28 While evaluating any tax implication, it is pertinent to note that

substance takes precedence over form. Unlike traditional in-person training, where the physical presence of both the trainer and the trainee at a specific location is required, online training does not have a fixed venue where training is "actually performed."

2.29 In the case of physical classroom setting, it is easy to establish the place of supply because the training is conducted at a defined geographical location (e.g., an institute's premises, a corporate office, or an hall). However, for online training, both the instructor and the students may be situated in different locations, often in different cities or states, making it impossible to determine a single place where services are performed.

2.30 In an online setting, the coaching institute may be located in one city, the trainer in another, and the students dispersed across different locations. The use of the word "actually" in Section 12(5)(b) of IGST Act implies that the service must be performed at a real-world location, which is clear for in-person training but unclear for online training.

2.31 In such circumstances, it cannot be said that the online training services are actually performed at a particular place. Thus, it is not possible to determine the place of supply of service under Section 12(5)(b) for online training services.

2.32 In the instant case, the application is located in the state of Rajasthan, the students are located across India, the server on which the courses are located in Karnataka, in case of live-courses the lecturer may be located in any state. Given this, there is no single place where services are actually performed.

2.33 The Applicant would like to draw reference to Taxation of Services - An Education Guide dated 20.06.2012 (Education Guide) issued under erst while Service Tax law. The Education Guide had categorically clarified that certain services such as cosmetic surgery, health and fitness services, class room teaching etc., require the physical presence of the individual for the provision of service and the services are provided at the service provider premises / at the customer's premises, if the customer is on the move.



Relevant extract of the same are reproduced below:

“5.4.3 What are the services that are provided “to an individual ... which require the physical presence of the receiver ... with the provider for provision of the service.”?- sub-rule (2)

Certain services like cosmetic or plastic surgery, beauty treatment services, personal security service, health and fitness services, photography service (to individuals), internet café service, classroom teaching, are examples of services that require the presence of the individual receiver for their provision. As would be evident from these examples, the nature of services covered here is such as are rendered in person and in the receiver’s physical presence. Though these are generally rendered at the service provider’s premises (at a cosmetic or plastic surgery clinic, or beauty parlor, or health and fitness centre, or internet café), they could also be provided at the customer’s premises, or occasionally while the receiver is on the move (say, a personal security service; or a beauty treatment on board an aircraft).”

2.34 Based on the clarification in the Education Guide, it appears that these specific services are of such typical nature that the performance of such services has to be the place where both the supplier and recipient are located together and it would be impossible for the supplier to supply such services without the physical presence of the receiver.

2.35 On perusal of the provisions of Section 12(5) of the IGST Act, it appears that the GST law has specified the place of supply in respect of coaching / training services to be the place of actual performance considering that the physical presence of supplier and recipient at one place is mandatorily required for rendering such services.

2.36 However, it appears that the GST provisions does not intend to specifically prescribe the place of supply in respect of online coaching / training services and hence, the place of supply in respect of the online coaching / training services would have to be determined in accordance with Section 12(2) of the IGST Act.

2.37 In view of the above, the Applicant submits that any of the provisions mentioned in Section 12(3) to Section 12(14) of IGST Act are not applicable. Therefore, the place of supply in respect of the online coaching/ training services needs to be determined in accordance with Section 12(2) of IGST Act.

2.38 We have reproduced the relevant extract of the provision below:

"Section 12(2) The place of supply of services, except the services specified in sub-sections

(3) to (14) -

a) made to a registered person shall be the location of such person;

b) made to any person other than a registered person shall be:

- 1. the location of the recipient where the address on record exists; and*
- 2. the location of the supplier of services in other cases."*

2.39 Additionally, it is respectfully submitted that the issue relating to the determination of place of supply in respect of online services, including OIDAR services supplied to unregistered recipients, now stands conclusively clarified by CBIC Circular No. 242/36/2024-GST dated 31 December 2024, issued under Section 168(1) of the CGST Act, 2017.

2.40 The said Circular clarifies that in cases involving supply of OIDAR services to unregistered recipients, the supplier is mandatorily required to record the name of the State of the recipient on the tax invoice, irrespective of the value of supply, and such State name shall be deemed to be the "address on record" of the recipient for the purposes of determination of place of supply. Being a clarification issued by the CBIC to ensure uniform implementation of the law, the said Circular is binding on the tax authorities and squarely applicable to the facts of the present case.

2.41 In this regard, the Circular in Para 4.4 categorically provides as follows:

"...Recording of the name of the State of the unregistered recipient on the tax invoice in respect of such supply of services shall be deemed as the address on record of the recipient for the purpose of determination of place of supply of the said services under section 12(2)(b) of IGST Act. Accordingly, in such cases, the place of supply of such services shall be considered as the location of the recipient of the services as per provisions of clause (i) of section 12(2)(b) of IGST Act...."

2.42 Further, Para 4.5.2 of the Circular categorically provides following –

"...For the purpose of recording the name of the State of the recipient on tax invoice in respect of such supplies made to unregistered persons for such online services, supplier should devise suitable mechanism to ensure collection of such details from unregistered recipient before making any supplies to him. As mentioned above, in such cases, the name of the State of the recipient so recorded shall be deemed to be the address of recipient available on record and thus, for determining place of supply of the said services, provisions of section 12(2)(b)(i) of IGST Act will be applicable as per which the place of supply shall be the location of the recipient...."



2.43 Applying the above clarification to the instant case, once the Applicant's supply is characterised as OIDAR services, the place of supply is mandatorily required to be determined under Section 12(2)(b)(i) of the IGST Act, i.e., the location of the unregistered recipient, and not under any other provision, including Section 12(5) of the IGST Act.

2.44 A construction that seeks to identify a fictional "place of actual performance" for online services would be administratively impractical and contrary to the CBIC's own clarification mechanism as provided under Circular No. 242/16/2017-GST. Such an approach would undermine the clarity and predictability intended by the Circular, which specifically addresses the treatment of online or OIDAR services without reference to a notional physical location.

2.45 It is respectfully submitted that Section 12 of the IGST Act is a self-contained and structurally coherent code for determination of place of supply of services, wherein sub-section (2) lays down the general rule, and sub-sections (3) to (14) carve out specific exceptions based on the nature of services and their physical nexus. A conjoint reading of sub-sections (3), (4), (6) and (7) demonstrates a clear and consistent legislative pattern whereby the place of supply is determinable with reference to a tangible, physical location, such as the location of immovable property, the place where services are actually performed, or the venue where an event is held. These provisions are designed to address services which, by their very nature, are inseparably linked to physical performance or physical presence, thereby justifying a departure from the general rule under Section 12(2) of IGST Act.

2.46 In this backdrop, Section 12(5) of the IGST Act, which deals with “training and performance appraisal” services, must necessarily be interpreted contextually and harmoniously with the surrounding provisions of Section 12 of the IGST Act. The expression “where the services are actually performed” used in Section 12(5)(b) of the IGST Act clearly presupposes a physical act of performance at an identifiable location, consistent with the legislative scheme evident in Sections 12(3), 12(4), 12(6) and 12(7) of the IGST Act. Applying settled principles of statutory interpretation, including *noscitur a sociis*, the scope of Section 12(5) of IGST Act cannot be extended to cover services which are digitally delivered, location-agnostic, and incapable of being tethered to a physical place of performance, as such an interpretation would disrupt the internal consistency of Section 12 of IGST Act and render the phrase “actually performed” redundant.

2.47 Online training services delivered through an electronic platform do not involve performance at any physical location relatable to the recipient, instructor, or supplier in the conventional sense contemplated under Section 12(5) of IGST Act. Such services are technology-mediated, electronically supplied, and independent of physical presence, and therefore fall outside the mischief sought to be addressed by Section 12(5) of IGST Act. Consequently, treating online training services as falling within Section 12(5) would amount to importing virtual or fictional performance into a provision that is otherwise grounded in physical reality, leading to



an anomalous and unintended result. Accordingly, online training services are required to be excluded from the ambit of Section 12(5) of IGST Act and must necessarily revert to the general place of supply rule under Section 12(2) of IGST Act, 2017, which governs services not specifically covered by sub-sections (3) to (14).

2.48 Where two specific provisions may potentially apply, the provision most directly aligned with the nature and mode of the service shall prevail. In the present context of training services:

- (i) Section 12(5) of the Central Goods and Services Tax Act, 2017 specifically governs training services that are physically conducted in person.
- (ii) Section 12(2) of the Central Goods and Services Tax Act, 2017 read with Circular No. 242/16/2017-GST specifically governs online training services and services provided through the OIDAR (Online Information and Database Access or Retrieval) mechanism.

Accordingly, even if both provisions are specific, the provision aligned with the actual mode of delivery applies. Therefore, Section 12(2) read with Circular No. 242 shall apply to online or OIDAR training services, while Section 12(5) shall apply only to physically conducted training services.


2.49 In this regard, the Applicant places reliance on Bangalore CESTAT decision in the case of **Focus Edu Care [2024-VIL-1234-CESTAT-BLR-ST dated 26 September 2024]** wherein the CESTAT addresses that the place of provision of services in case of supply of e-learning course as well as supply of providing tutors for online trainings shall be determined according to Rule 3 outlined in the Place of Provision of Services (POPS) Rules, 2012. Rule 3 serves as the general rule, which coincides with Section 12(2) of the IGST Act, establishing a framework for determining the place of provision of services in case the service is not covered under specific provisions mentioned under rule 4 to 12 of the POPS Rules, 2012.

2.50 Although the provisions of service tax may be different from GST laws, an analogy may be drawn from the above judgment,



emphasizing the significance of applying the general principles of place of supply to online training services.

2.51 A harmonious and purposive construction of Section 12 of the IGST Act, the statutory definition of OIDAR services under Section 2(17), and CBIC Circular No. 242/36/2024-GST dated 31 December 2024, leads to an inevitable conclusion that online training services supplied through a digital platform cannot be governed by Section 12(5) of the IGST Act. As discussed above, Section 12(5) forms part of a continuous chain of place-of-supply provisions under Sections 12(3) to 12(7), all of which are premised on a physical nexus and identifiable place of actual performance or occurrence. In contrast, OIDAR services are, by statutory definition, services whose delivery is mediated by information technology over the internet and the supply of which is impossible in the absence of such technology, rendering them inherently location-agnostic and incapable of being linked to a physical place of performance.



2.52 Recognising this distinction, CBIC Circular No. 242/36/2024-GST specifically clarifies that in cases involving supply of OIDAR services to unregistered recipients, the supplier is mandatorily required to record the name of the State of the recipient, which shall be deemed to be the address on record, and the place of supply shall be determined under Section 12(2)(b)(i) of the IGST Act as the location of the recipient. This clarification ensures that OIDAR services are systematically carved out from physical-performance-based provisions and are aligned with the destination-based principle of GST. Any attempt to artificially subsume online training services within Section 12(5) of IGST Act would not only contradict the statutory definition of OIDAR services but would also defeat the clarified legislative scheme and disturb the internal coherence of Section 12 of IGST Act.

2.53 Without prejudice, it is respectfully submitted that classifying online training services under Section 12(2) of the IGST Act, as OIDAR services, does not result in any revenue leakage or tax avoidance. On the contrary, as clarified by CBIC Circular No. 242/36/2024-GST, suppliers of OIDAR services are mandatorily required to record the State of the unregistered recipient on the tax invoice, which is deemed to be the address on record, thereby

ensuring accurate determination of place of supply and correct apportionment of tax to the destination State. Conversely, forcing such services into Section 12(5), which is designed for physically performed training services, would create ambiguity, practical impossibility of identifying the place of “actual performance”, and inconsistent tax treatment for identical online supplies. Therefore, classification of online training services as OIDAR services governed by Section 12(2) of IGST Act not only accords with statutory intent and administrative clarification but also advances certainty, uniformity, and the core destination-based philosophy of GST, rather than undermining it.

2.54 In view of the above arguments, the Applicant submits that the online training services provided to students across India would be classified as OIDAR services and fall within Section 12(2) of IGST Act. Accordingly, IGST would be levied on inter-state supply to GST- unregistered students located outside the state of Rajasthan (where address on record exist) and CGST / SGST would be levied on GST-unregistered students within state of Rajasthan. Given this, levy of GST is required to be determined as per IGST Act and not as per CGST Act and Rajasthan SGST Act.



CONCLUSION

In view of the foregoing submissions, the Applicant respectfully submits that the online coaching programmes delivered through its digital platform are, in substance, technology-mediated supplies falling squarely within the statutory definition of “Online Information and Database Access or Retrieval Services” under Section 2(17) of the IGST Act and hence should be classified under HSN 998433 (i.e. On-line video content)

It is further submitted that Section 12(5) of the IGST Act, which governs training services actually performed at an identifiable physical location, is inapplicable to online training services that are location-agnostic and incapable of being tethered to a single place of performance. A harmonious reading of Section 12 of the IGST Act, the statutory definition of OIDAR services, and CBIC Circular No. 242/36/2024-GST dated 31 December 2024 unequivocally establishes that the place of supply of such online services supplied to unregistered recipients must

be determined under Section 12(2)(b)(i) of the IGST Act, i.e., the location of the recipient based on the address on record.

Accordingly, supplies made to unregistered students located outside the State of Rajasthan would qualify as inter-State supplies and should be taxed as per IGST Act and should be liable to IGST, whereas supplies made to unregistered students located within the State of Rajasthan would qualify as intra-State supplies and should be taxed as per CGST Act and Rajasthan SGST Act liable to CGST and Rajasthan SGST. The Applicant therefore humbly prays that this Hon'ble Authority may be pleased to rule accordingly.

In consequence and continuance to personal hearing 3 separate mail were sent to the applicant. The applicant has replied all 3 mails in one reply, it is relevant to reproduce here reply of applicant.

Q No 1- *Whether student can comment on pre-recorded or live videos or live video records?*

Allen's Answer – *No, the student cannot comment on any pre-recorded videos. The only option available to the student is to adjust the volume, adjust the playback speed, adjust the resolution and save the view frame being played. We have attached the snapshot of these features in the 'Document 1' attached herewith.*

However, the student can use the AI enabled problem 'Doubts' tab to clarify its doubts whereby the student can ask the question and the AI shall respond to the question automatically. We have attached a snapshot of the doubts page also as Document 2.

As regard live videos, the sessions include real-time doubt-solving, where students interact directly with the tutor online, raise their queries on the website / app, and receive immediate clarification on the website / app. We have attached a snapshot of the session as Document 3.

Q No 2- *Whether facility to reply is there on comment made by the students?*

Allen's Answer – *No, the student cannot comment on any pre recorded videos. The only option available to the student is to adjust the volume, adjust the playback speed, adjust the resolution and save the view frame being played. We have attached the snapshot of these features in the 'Document 1' attached herewith.*

However, the student can use the AI enabled problem 'Doubts' tab to clarify its doubts whereby the student can ask the question and the AI shall respond to the question automatically. We have attached a snapshot of the doubts page also as Document 2.

With regard to live videos, as explained above the doubts sought by the students are addressed during the live interaction.

Q No 3- Name of courses introduced so far

Allen's Answer : Attached is the list of courses introduced so far on our digital platform. (refer "Document 5 - Digital course list")

Q No 4 - Whether constitution of classes are made as student come one by one i.e. randomly or constitute classes according to level and goal of the student.

Allen's Answer : Goal are based on the exam for which students want to prepare. Students are assigned to batches on a first-come, first-served basis, subject to the maximum capacity of each batch. For example - Test prep, each batch can accommodate approximately 400-600 students, while for PNCF, batch strength typically ranges between 125-200 students, depending on the grade level.

Q No 5 - Whether you conduct mock test during the module or not.

Allens's Answer : Yes, online mock test can be done by the student (not mandatory) after completion of the relevant syllabus to ensure that students are assessed comprehensively on the topics covered. We have attached herewith the snapshot of test conducted in past as Document 4. 10-15 mock tests are held in each course.

C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Q1. Whether supply of online training services (delivered through live/recorded digital platforms) shall qualify as "online information or database access retrieval service" under HSN 998433 (i.e. On-line video content) or should be covered under HSN code 999293 (i.e. Commercial Training and Coaching Services)?

Q2. Determination of the tax liability under the CGST and SGST Acts especially when the student is based in a state outside Rajasthan?

D. COMMENTS OF THE JURISDICTIONAL OFFICER: -

1. Brief Fact of Case:

The applicant, M/s Allen Career Institute Private Institute Ltd having GSTIN 08AABCA8216C1ZJ, is engaged in Providing coaching for competitive exam NEET, IIT JEE, Other competitive Exams etc.

The Applicant also provides digital coaching programs through its e-learning platform. The Applicant has filed an application U/S of 97(1) of CGST Act 2017 seeking on advance ruling on the following questions:

(i) Whether supply of online training services (delivered through live/recorded digital platforms) shall qualify as "online information or database access retrieval service" under HSN 998433 (i.e. on-line video content) or should be covered under HSN code 999293 (i.e. commercial training and coaching Services)?

(ii) Determination of the tax liability under the CGST and SGST Acts especially when the student is based in a state outside Rajasthan?

2. Comments on Merits of the case:

On examination of the submissions made by the applicant and record available, as per the provisions of CGST Act 2017 and relevant rules/notifications the following is the legal positions regarding questions raised by applicant:

HSN Classification: OIDAR (HSN 998433) or Commercial Training & Coaching (HSN 999293)?

- (i) Section 2(17) of the IGST Act requires two conjunctive conditions for OIDAR — internet-mediated delivery, and that the **nature** of the service renders its supply **impossible without information technology**.
- (ii) *The Applicant clears the first but fails the second. Coaching for IIT-JEE/NEET has existed in physical classrooms for generations — it is not technology-born. Going online changes the delivery channel, not the nature of the service.* The impossibility test must be applied to the service's intrinsic character, not to a particular mode of its delivery.
- (iii) Classification must follow dominant character, not medium. The



Applicant sells structured, teacher-led examination preparation — live classes, curated content, doubt-clearing and performance tracking by qualified faculty. Students subscribe to be taught, not to retrieve data. The Applicant itself concedes in para 2.27 of Annexure-B that online coaching is merely a different medium for delivering the same service. A service cannot be classified differently when one's own pleadings confirm only the medium has changed. HSN 999293 — covering instructor-led, tutorial-based coaching by an institution — precisely describes the Applicant's model, as confirmed by the Explanatory Notes to the Scheme of Classification of Services.

- (iv) OIDAR examples under Section 2(17) — cloud storage, online gaming, movie/music streaming, internet advertising — are uniformly automated, faceless, system-driven services. Competitive examination coaching is the opposite: expert faculty design courses, conduct live interactive sessions and guide student performance. The Applicant's own Annexure-A discloses interactive live classes and physical courier dispatch of printed study materials from Kota — hallmarks of a coaching institution, not a passive content-retrieval mechanism.

The Applicant's services do not qualify as OIDAR and are correctly classifiable under HSN 999293 (Commercial Training and Coaching Services).

Place of Supply: Intra-state (CGST+SGST) or Inter-state (IGST)?

- (i) The Applicant's Query 2 argument rests entirely on its OIDAR classification — if OIDAR, then Section 12(2) applies, then recipient's location is the place of supply, then IGST. Since the services are coaching and not OIDAR, this chain breaks at the first link. Section 12(5) of the IGST Act — the lex specialist specifically governing training and performance appraisal services — applies mandatorily.
- (ii) Section 12(2) itself operates only for services not covered by sub-sections (3) to (14); Section 12(5) is a specific provision within that range.
- (iii) Under Section 12(5)(b), for training services to unregistered persons, the place of supply is where the services are actually performed. On the Applicant's own admitted facts — headquarters, faculty, course development, platform management and billing are all at Kota, Rajasthan; syllabi are designed, lectures recorded, live classes conducted, study materials dispatched and invoices raised

— all from Rajasthan. The service is performed in Rajasthan. A student in another State receives the benefit there — but Section 12(5)(b) speaks of the place of performance, not receipt. Since both the supplier's location and place of supply are in Rajasthan, the supply is intra-state under Section 8(2) of the IGST Act.

- (iv) CBIC Circular No. 242/36/2024-GST was issued specifically for OIDAR services and cannot govern a categorically different class of services. The Applicant's reliance on *Focus Edu Care [2024-VIL-1234-CESTAT-BLR-ST]* is equally misplaced — that ruling was under the service tax regime and POPS Rules, 2012, a legally distinct framework inapplicable under the IGST Act, 2017.

The Applicant is a Rajasthan-based institution performing its services entirely from Rajasthan. All its supplies — including to students outside Rajasthan — are intra-state supplies under Section 8(2) of the IGST Act, attracting CGST @ 9% and SGST @ 9% under HSN 999293, and not IGST @ 18%.



Conclusion.

In the view of the above fact and legal submission it is submitted that

- (i) Supply of online training services delivered through live/recorded digital platforms should be covered under HSN 999293 (i.e. commercial training and coaching services)
- (ii) The Tax liability under CGST, SGST Acts in this case shall be CGST@9%, SGST@9% irrespective of students location.

In continuance of above comments the jurisdiction officer further submitted that-

Upon examination of the submissions made by the applicant, the documents on record, and the relevant provisions of the CGST/RGST Act, 2017, the IGST Act, 2017, and applicable rules and notifications, the following legal position emerges:

A. Classification of Service

Issue: Whether the service qualifies as OIDAR (HSN 998433) or Commercial Training & Coaching (HSN 999293)

Under Section 2(17) of IGST Act 2017, OIDAR has been defined as:

(17) “online information and database access or retrieval services” means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply impossible to ensure in the absence of information technology and includes electronic services such as, —

(i) advertising on the internet;

(ii) providing cloud services;

(iii) provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;

(iv) providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;

(v) online supplies of digital content (movies, television shows, music and the like);

(vi) digital data storage; and

(vii) Online Gaming, excluding the Online Money Gaming as defined in clause (80B) of section 2 of the Central Goods and Services Tax Act, 2017.

(i) As per Section 2(17) of the IGST Act, 2017, a service can be classified as OIDAR only when **both** of the following conditions are cumulatively satisfied:

- The service is delivered over the internet or an electronic network; and
- The nature of the service is such that its supply is **essentially dependent on information technology and impossible to render without such technology.**

(ii) While the applicant satisfies the first condition, it fails to meet the second condition. Coaching for competitive examinations such as NEET and IIT-JEE has traditionally been imparted through physical classroom teaching — it is not technology-born. The adoption of an online platform merely alters the **mode of delivery** and does not change the **essential nature of the service.** The “impossibility test” must be applied to the intrinsic character of the service and not to the medium through which it is delivered. The service being delivered is interactive and outcome-based structured teaching, not mere access.

(iii) Classification under GST must be determined based on the **dominant nature and substance of the service**, and not merely on the mode of delivery. The applicant provides structured, teacher-led examination preparation involving:

- I. Live interactive classes
- II. Curated academic content

- iii. Live Doubt resolution sessions
- iv. Mentoring Calls
- v. Continuous performance evaluation
- vi. Parents Teacher Meetings

Students enrol in such programmes with the objective of being taught, and not merely to not to retrieve data.

The Applicant itself concedes in para 2.27 of Annexure-B that online coaching is merely a different medium for delivering the same service. A service cannot be classified differently when one's own pleadings confirm only the medium has changed. HSN SAC 999293 — covering instructor-led, tutorial-based coaching by an institution — precisely describes the Applicant's model, as confirmed by the Explanatory Notes to the Scheme of Classification of Services.

(iv) The illustrative examples of OIDAR services under Section 2(17) of the IGST Act—such as cloud storage, online gaming, movie/music streaming, internet advertising — are characteristically uniformly automated, faceless, system-driven services. Competitive examination coaching is the opposite: expert faculty design courses, conduct live interactive sessions and guide student

performance. The Applicant's own Annexure-A discloses interactive live classes and physical courier dispatch of printed study materials from Kota — hallmarks of a coaching institution, not a passive content-retrieval mechanism.

(v) The applicant's services involve **continuous and significant human intervention**, including:

- Live teaching by faculty
- Doubt-clearing sessions
- Personal mentoring
- Performance tracking

Even recorded lectures form part of a structured curriculum designed and updated by faculty, supplemented with academic support systems such as test series and mentoring. Such services involve continuous human interventions. If a service requires substantial human involvement, it fails OIDAR criteria.

In Globolive 3D Private Limited case judgement dated 24.08.2023(CWP No. 39/2023), Hon'ble Bombay High Court has observed that mere delivery of specialised services through electronic medium cannot render the services as OIDAR.

OIDAR services must be **essentially automated with minimal or no human intervention**. Since the applicant's services are heavily dependent on human involvement, the same do not satisfy the criteria for classification as OIDAR.

(vi) The applicant has declared following details of Services offered by the Business in his registration

S No	Service Accounting Code	Description of Services
1.	999293	Commercial training and coaching services

(vii) Applicant has issued Tax invoices mentioning following details:
Description of services:
Commercial training and coaching services #
(# Including Composite supply of Study Material, Uniform and Kit).

Applicant has himself declared his service to be Commercial training and coaching services and charged and collected tax accordingly.

Finding on Classification

In view of the above, the services provided by the applicant do not qualify as OIDAR services and are correctly classifiable under **HSN 999293 - Commercial Training and Coaching Services**.

B. Place of Supply

Issue: Whether the supply is intra-State (CGST + SGST) or inter-State (IGST)

(i) The applicant's contention regarding applicability of IGST is premised on classification of the service as OIDAR. If it were OIDAR, then Section 12(2) of IGST Act 2017 would apply, which states that recipient's location is the place of supply.

Since the service provided by applicant is not OIDAR, the provisions applicable to OIDAR services are not relevant. In present case, Section 12(5) of the IGST Act — the lex specialist specifically governing training and performance appraisal services — applies mandatorily.

(ii) Section 12(2) applies only to services that are not specifically covered under sub-sections (3) to (14) of Section 12 of IGST Act, 2017. Since the present case falls within the ambit of Section 12(5), being a specific provision governing training and performance appraisal services, the same shall prevail.

(iii) As per Section 12(5)(b) of the IGST Act, in case of services provided to unregistered persons, the place of supply shall be the **location where the services are actually performed**.

On the basis of facts available on record:

- The applicant's headquarters is located in Kota, Rajasthan
- Course content is developed in Rajasthan
- Faculty conduct live and recorded classes from Rajasthan
- Study materials are dispatched from Rajasthan
- Billing and administrative functions are carried out from Rajasthan

Accordingly, the services are **performed in Rajasthan**. The mere fact that students may be located in other States does not alter the place of supply, as the statutory provision refers to the place of performance and not the place of consumption. Since both the supplier's location and place of supply are in Rajasthan, the supply is intra-state under Section 8(2) of the IGST Act.

(iv) CBIC Circular No. 242/36/2024-GST was issued specifically for OIDAR services and cannot govern a categorically different class of services. The Applicant's reliance on Focus Edu Care [2024-VIL-1234-CESTAT-BLR-ST] is equally misplaced — that ruling was under the service tax regime and POPS Rules, 2012, a legally distinct framework inapplicable under the IGST Act, 2017. Such reliance on circulars or judicial pronouncements pertaining specifically to OIDAR services or under the pre-GST regime is not applicable to the present case, as the classification itself is distinguishable.

The Applicant is a Rajasthan-based institution performing its services entirely from Rajasthan. All its supplies — including to students outside Rajasthan — are intra-state supplies under Section 8(2) of the IGST Act, attracting CGST @ 9% and SGST @ 9% under HSN 999293, and not IGST @ 18%.

Conclusion

In light of the foregoing facts and legal analysis, it is concluded that:

(i) The supply of online coaching services delivered through live and/or recorded digital platforms is appropriately classifiable under **HSN 999293 – Commercial Training and Coaching Services**, and does not qualify as OIDAR.

(ii) The place of supply is within the State of Rajasthan, and accordingly, the supply is an **intra-State supply**, liable to **CGST @ 9% and SGST @ 9%**, irrespective of the location of the students.

The jurisdictional officer also submitted some document through special messenger i.e.

1. invoice number 5731 receipt no. 24059936 of motion education pvt.ltd. 394, Rajeev Gandhi Nagar , KOTA, GSTN/UIN- 08AAICM4637L2ZZ, student lead opened through I.D. of Mr. Pawan Vijay (pawan.vijay@motion.ac.in) and a copy of Aadhar of Ayansh Gupta.
2. Invoice no. 4582 of the same taxpayer as mentioned in point no.1 with all enclosure as mentioned in point no. 1.
3. Invoice no. 44431 of the same taxpayer as mentioned in point no.1 with all enclosure as mentioned in point no. 1.
4. Invoice no. 41382 of the same taxpayer as mentioned in point no.1 with all enclosure as mentioned in point no. 1.
5. Invoice no. 40410 of the same taxpayer as mentioned in point no.1 with all enclosure as mentioned in point no. 1.

The jurisdictional officer also produced copy of three invoice of the applicant through special messenger.

1. Invoice no.- RJ2425FIP0016845
2. Invoice no.- RJ2425FIP0055879
3. Invoice no.- RJ2425FIP0078019

E. PERSONAL HEARING:

In the matter, personal hearing was granted to the applicant on 17.03.2026. Mr. Kumar Vikas Jain(CA), Mr. Lalit Maheshwari(CA), Mr. Mihir Maru(CA), Mr. Vikas Binani(CA) and Mr. Pratik Sampat(CA) Authorized Representative appeared for personal hearing. They reiterated the submission already made by them.

In the course of personal hearing Mr. Pratik Sampat from E&Y for the applicant argue that there are three model of business of the applicant.

1. Offline classroom coaching
2. Online live classes
3. Pre-recorded video of certain period

In the 1st module if recipient of service receives service in a classroom situated in the Rajasthan, certainly 9% CGST and 9% SGST is charged and pay. In case mentioned in point no. 2 & 3 main emphasize was that it don't fall in commercial training and coaching , in fact it fall under category of OIDAR (online information and database access or retrieval) services hence taxpayers understanding is that tax on it chargeable at the rate of 18% IGST and the applicant is liable to pay accordingly 18% IGST. He quoted definition of OIDAR as provided under section 2(17) of IGST Act, 201

It was asked from the applicant that

No.1- Whether student can comment on pre-recorded or live videos or live video records?

No. 2- Whether facility to reply is there on comment made by the students?

Mr. Pratik Sampat holding Authority of M/s ALLEN CAREER INSTITUTE PVT.LTD. KOTA further argue that there was provision in definition of OIAR that essential automated and involving minimal human intervention but through finance bill 2023 vide its section 143(b) it was provided that in clause 17 the words essentially automated and involving minimal human intervention was omitted.

Mr. Pratik Sampat also submitted a print out of a presentation, the presentation was kept on file.

F. DISCUSSIONS AND FINDINGS

1. We have carefully examined the statement of facts, the application filed by the applicant, the submissions made during the hearing, and the comments from the jurisdictional Tax Authority. We also considered the issues involved for which the advance ruling is sought, along with other relevant facts including comments made by jurisdictional officer and documents submitted by him.
2. M/s. Allen Career Institute Private Limited, CP-06, SANKALP, INDRA VIHAR, KOTA, RAJASTHAN-324005 (hereinafter referred to as "the Applicant") is a privately held education institution providing education to students for competitive exams in streams such as IIT-JEE, NEET, and other competitive examinations and registered under the GST Act with GSTIN 08AAVCA8216C1ZJ.
3. The issue raised by the applicant is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under: (a) classification of goods and/or services or both, and (e) Determination of the liability to pay tax on any goods or services or both
4. After consideration we observe that-
 - a) The applicant has regularly reporting his activity as commercial training and coaching.
 - b) In invoices the taxpayer also give description of services provided by him as commercial training and coaching service with SAC no. 999293. The jurisdictional officer has produced invoice no. RJ2425FIP0016845, RJ2425FIP0055879, RJ2425FIP0078019. These invoices mentioned the description of service supplied.
 - c) In application of registration the taxpayer has applied for registration mentioning the nature of business as commercial training with SAC No.



999293. A screenshot from the portal was captured and placed on the record.

Undoubtedly taxpayer is reporting his activity as commercial training and coaching from registration application to last filed return that is return for January 2026.

5. We went through returns file by the tax payer in month November, December -2025 and January 2026. Downloaded copy of the return is kept on the file. These all return classifies service of the taxpayer as SAC No.999293 and charges 9% CGST and 9% SGST.

6. We perused all the five tax invoices of M/s Motion education Pvt.Ltd. submitted by the jurisdictional officer available on the file. These tax invoices are useful to ascertain common parlance and market practise.

a) Invoice no. 5731 mentions SAC No.999293 and charges 9% CGST and 9% SGST. Address available with the service provider in this bill is Hazipur, BIHAR.

b) Tax invoice no. 4582 mentions SAC No.999293 and charges 9% CGST and 9% SGST. Address available with the service provider in this bill is Aligarh, Uttar Pradesh.

c) Tax invoice no. 44431 mentions SAC No.999293 and charges 9% CGST and 9% SGST. Address available with the service provider in this bill is Gorkhpur, Uttar Pradesh.

d) Tax invoice no. 41382 mentions SAC No.999293 and charges 9% CGST and 9% SGST. Address available with the service provider in this bill is Patna, Bihar.

e) Tax invoice no. 4140 mentions SAC No.999293 and charges 9% CGST and 9% SGST. Address available with the service provider in this bill is Pratapgarh, Uttar Pradesh.

7. This is clear from the invoice mentioned above that in common parlance and in prevailing market practice the activity of providing coaching and training online is not an activity of OIDAR but is service as classified under SAC 999293 i.e. commercial training and coaching.

8. The sample video available on internet shows that it gives option to the students to react on the content and also give facility to reply the comment. This shows that the activity carried out by the taxpayer of providing commercial training and coaching is an interactive activity and not merely to access and retrieve online information and database. Two Screenshot of the video is captured and print out kept on the record.

9. Every online services not considered as OIDAR under the GST Law. Under GST OIDAR is a specific subset of online services where the services are



dependent on Information Technology for example Human dependent services where a human provides, advice or service via the internet e.g. a doctor conducting a live consultation are generally not OIDAR as the human, not the internet, provide the core service likewise professional services of an accountant and a lawyer delivering advice through e-mail is generally not considered OIDAR. It is obvious that core business of the taxpayer is to train and coach particular participant to crack a particular examination. This way this squarely cover under example given above.

10. In continuance of P.H. query the applicant submitted that the student can use the AI enable problem "doubts" tab to clarify its doubts whereby the student can ask the questions and AI shall respond to the question automatically. As regarded live videos the sessions includes real time doubt solving where student interact directly with tutor online, raise their queries on the website/app and receives immediate clarification on the website/app. This clear from above mentioned stand of applicant that it is not merely access or retrieve, it is interactive user particular data which user is also upload doubts, queries and get solutions.

11. Taxpayer has submitted a list of courses, perusal of list reveals that courses are goal/target base like target 2028, target 2027, target 2026 etc. This is clear from this situation that courses offered are goal based and level based to crack particular exam with targeted year and level of the student to probably crack the same.

12. In reply of question no. 5 applicant clears that the module in the cart are embedded with online mock test, it can be done by students after completion of the relevant syllabus. 10 to 15 mock test are held in each course, this makes also clear that courses offered by applicant is not merely access or retrieval of data personal guidance like online dietician consultation, online medical consultation, online fitness coaching, online legal advice, online accounts assignments.

13. Furthermore, Applicant have submitted (Annexure A, Para 1.5) that they dispatch printed study materials to enrolled students via physical courier to 'enhance their learning outcomes'. The statutory definition of OIDAR under Section 2(17) of the IGST Act strictly mandates that the delivery of the service must be mediated entirely over the internet or an electronic network. The physical delivery of tangible goods inherently falls outside the scope of an electronically mediated network. Therefore, the integral provision of physically couriered materials suggests that the Applicant's overall supply does not fit within the purely digital parameters required to qualify as an OIDAR service.

14. Having established that the services provided by the Applicant are classifiable as "Commercial Training and Coaching Services" (SAC 999293) and do not qualify as OIDAR, the determination of the Place of Supply must

follow the specific statutory provisions governing training services. The Applicant's reliance on the general rule under Section 12(2) of the IGST Act is legally misplaced, as that sub-section strictly applies only when services are not covered by the specific provisions of sub-sections (3) to (14). Because the supply inherently involves training and coaching, it is mandatorily governed by the specific **Section 12(5) of the IGST Act.**

15. As per Section 12(5)(b) of the IGST Act, the place of supply of services in relation to training and performance appraisal provided to an unregistered person shall be the "**location where the services are actually performed.**" Based on the facts placed on record, the Applicant's headquarters, technical infrastructure, faculty conducting the live and recorded classes, content development, and administrative operations are all centralized and executed from Kota, Rajasthan. Furthermore, the physical dispatch of study materials originates from Rajasthan. Therefore, the actual "performance" and provision of the coaching service occur strictly within the State of Rajasthan, which legally separates the statutory place of performance from the geographical location where the unregistered student merely consumes the educational content.

16. To determine the nature of the tax liability, the statute requires comparing the Location of the Supplier with the Place of Supply. The Location of the Supplier is Rajasthan. As determined under Section 12(5)(b), the Place of Supply is also Rajasthan. Consequently, because both the location of the supplier and the place of supply fall within the same State, the transaction legally constitutes an intra-State supply in accordance with **Section 8(2) of the IGST Act.** Therefore, the tax liability for the online coaching services provided to unregistered students, including those residing entirely outside the State of Rajasthan, shall strictly attract Central Tax (CGST) at 9% and State Tax (Rajasthan SGST) at 9%, rather than Integrated Tax (IGST)

G. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

RULING

Q1. Whether supply of online training services (delivered through live/recorded digital platforms) shall qualify as "online information or database access retrieval service" under HSN 998433 (i.e. On-line video content) or should be covered under HSN code 999293 (i.e. Commercial Training and Coaching Services)?

Ans- The activity carried out by the taxpayer is classified as commercial Training and Coaching services with SAC 999293.

Q2. Determination of the tax liability under the CGST and SGST Acts especially when the student is based in a state outside Rajasthan?

Ans- In case of recipients location is available on record of the taxpayer that is outside the state of Rajasthan for receiving service of online commercial Training and Coaching SAC No. 999293 liability of the taxpayer is 9% CGST and 9% SGST.



(Utkarsha)
MEMBER
CENTRAL TAX



(Dr. Akhedan Charan)
MEMBER
STATE TAX

F. No. AAR/SF/2025-26/273-278

Date: 25.03.2026

SPEED POST

M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED,
CP-06, SANKALP, INDRA VIHAR,
KOTA, RAJASTHAN-324005

Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Commissioner, CGST and Central Excise (Udaipur Zone), UDAIPUR, Rajasthan.
4. Deputy Commissioner, State Tax, Circle-E, ZONE:- KOTA, Divisional Kar Bhawan, Kota, Rajasthan.
4. The Assistant Commissioner, CGST Division- KOTA City, OPPOSITE CHETAN MAHDEV MANDIR, JAIPUR ROAD, BIKANER-334003,