



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



ADVANCE RULING NO. RAJ/AAR/2023-24/15

Mahipal Singh Additional Commissioner	Member (Central Tax)
Mahesh Kumar Gowla Additional Commissioner	Member (State Tax)
Name and address of the applicant	M/s Govind Guru Tribal University, Banswara, Near Govt School, Badvi, Baroori Bus Stop, Mahi Dam Road, Uplaghatala, Banswara, Rajasthan- 327001
GSTIN of the applicant	08AAAAGG1702J1ZQ
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	(e) Determination of the liability to pay tax on any goods or services or both.
Date of Personal Hearing	12.10.2023 & 01.01.2024
Present for the applicant	Shri Lokesh Kumar Saini, Advocate
Date of Ruling	31.01.2024

**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 Govind Guru Tribal University, Banswara, Near Govt School, Badvi, Baroori Bus Stop, Mahi Dam Road, Uplaghatala, Banswara, Rajasthan 327001 (hereinafter "the applicant") is fit to pronounce advance ruling as it falls under the ambit of the Section 97(2)(a) given as under:

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

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

The applicant was established by the Government of Rajasthan through an act, which was enacted under a special act of the state legislative assembly. It is engaged in providing educational services including the affiliation of several colleges under its jurisdiction, for which the university collects affiliation fees, as approved by the state government. The university is a government sponsored university and not meant to earn profit and is for sole purpose of education.

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

As per the applicant, all the government universities collect fees from all education institutes within their purview as a part of fees received from students towards providing services to the students therefore it falls in the ambit of services provided by an educational institution to its students, faculties and staff, which is exempted from payment of the Goods and Services Tax (Sr. No.66 of Notification No.12/2017-GST dated 28.06.2017); that since the university is government sponsored and exempted from payment of Income Tax under Section 10(23c)(iii), b&c of Income Tax Act, the services provided by the university, is also exempted from payment of GST; that they have taken registration on 29.03.2022 and have not collected any GST from any college, affiliated with them, before the date; that the same can be verified from their audited Financial Statements and the affiliated colleges; that if any

liability of previous period i.e. 2017-18 to 2020-22 is created in the matter, they will collect the same from their affiliated colleges since it is indirectly their liability; that being the amount of the previous period is huge, no college has deposited its liability to them and some colleges file suits on them in the matter; that, like other universities, they were unaware of their tax liability prior to receiving notice from the GST department in the year 2022 for the fiscal years 2017-18 to 2021-22; that based on the colleges' responses, they are collecting the demanded amount for the year 2017-18 to 2021-22 from their current students by adding it to their current batch's fees, and therefore, current batch students will have to pay the GST, even though the amount is irrelevant to them.

**C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:-**

Whether GST is applicable on Affiliation Charges collected from the Affiliated Colleges by a Government University (which is fully financed by state government).

**D. PERSONAL HEARING**

In the matter, personal hearing was granted to the applicant on 12.09.2023. Shri Lokesh Kumar Saini, Advocate and Authorized Representative appeared for personal hearing. He reiterated the submission already made by them. Again personal hearing was granted to the applicant on 01.01.2024 and applicant replied to conclude the case on the basis of already submitted documents and previous hearing.

**E. COMMENTS OF THE JURISDICTIONAL OFFICER:-**

Comments received from the Assistant Commissioner, CGST, Division-G P.N.168-172, Sector-4, Gandhi Nagar, Chittorgarh, Rajasthan, vide letter F.No. V(16)/Tech/Govind/01/2023/152 dated 22.05.2023 are as under: -

According to the applicant, their service is exempt under clause (a) of entry no. 66 of said exemption Notification No.12/2017-GST dated 28.06.2017, which is reproduced as under:-

Sl No.	Chapter, Section, Heading, Group or Service Code(Tariff)	Description of Service	Rate(percent)	Condition
66	Heading 9992 or Heading 9963	Service provided- (a) by an educational institution to its students, faculty and staff; (aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee; (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 house-keeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; 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. Provided	Nil	Nil"

	further that nothing contained in sub-item (v) of item (b) shall apply to an institution providing services by way of, - (i) pre-school education and education up to higher secondary school or equivalent; or (ii) education as a part of an approved vocational education course. (v) supply of online educational journals or periodicals:		
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On carefully gone through the description of the impugned entry of the above said Notification, it is clear that it exempts the services provided to its students, faculty and staff only, whereas the applicant is providing services to its affiliated colleges by providing affiliation under jurisdiction of its university and collecting the affiliation fees, which is different from the services provided to its students, faculty and staff. Accordingly, GST is payable/applicable on affiliation fees collected by the applicant.

#### F. FINDINGS, ANALYSIS & CONCLUSION:

1) We have carefully examined the statement of facts, supporting documents filed by the applicant along with the application, oral and written submissions made at the time of hearing and the comments of the Central Tax Authority. We have also considered the issues involved, on which advance ruling is sought by the applicant, and relevant facts.

2) We find that the applicant has been issued notice for the period 2017-18 to 2021-22 on taxability of Affiliation Fee collected by the applicant from the affiliated colleges, which is pending for adjudication.

3) In this regard, Section 98(2) of the CGST Act, 2017 provides that:-

*"The Authority may after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative by order either admit or reject the application.*

***Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act.***

*Provided further that no application shall be rejected under this sub section unless an opportunity of hearing has been given to the applicant.*

*Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order."*

4) In view of the above, we have reached to the conclusion that since issue raised by the applicant is already pending before the adjudicating authority of CGST, Udaipur (Rajasthan), which is evident from the written submission of the applicant, the application, in question, is liable to be rejected in term of Section 98(2) of CGST Act, 2017.

In view of the foregoing, without going into merits of the case, we rule as under:-

#### RULING

The subject application for advance ruling made by the applicant is not maintainable and hereby rejected under the provisions of Section 98(2) of the CGST & RGST Act, 2017.

The ruling is valid subject to the provisions under Section 103 until and unless declared void under Section 104(1) of the GST Act.

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31/01/2024  
(Mahipal Singh)  
MEMBER  
CENTRAL TAX



31/01/2024  
(Mahesh KumarGowla)  
MEMBER  
STATE TAX

**SPEED POST**

To,

M/s Govind Guru Tribal University,

Banswara, Near Govt School, Badvi, Baroori Bus Stop,

MahiDam Road, Uplaghatala, Banswara, Rajasthan-327001

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 Commissionerate, Rajasthan.
4. The Assistant Commissioner, CGST, Division-G.P.N.168-172, Sector-4, Gandhinagar, Chittorgarh, Rajasthan.