

**AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICE TAX  
UTTAR PRADESH**

**4, Vibhuti Khand, Gomti Nagar, Lucknow-**

**ADVANCE RULING NO. UP ADRG 87/2021**  
**PRESENT:**

**DATED 25-11-2021**

**1. Shri Abhishek Chauhan**

Additional Commissioner, Central Goods and Service Tax

Audit Commissionerate, Lucknow

.... Member (Central Tax)

**2. Shri Vivek Arya**

Joint Commissioner, State Goods and Service Tax .....Member (State Tax)

1.	Name of the Applicant	M/s Manupatra Information Solutions Private Limited , B-37, Sector-1, Noida, GB Nagar - 201301
2.	GSTIN or User ID	09AACCM5884H1Z2
3.	Date of filing of Form GST ARA-01	01.09.2021
4.	Represented by	Shri Deepak Kapoor, Director Shri Vijay Singh Negi, Account Manager
5.	Jurisdictional Authority-Centre	Range- I, Division -I, Noida
6.	Jurisdictional Authority-State	Sector- Noida Sector-1, Range-Gautam Budha Nagar (A)
7.	Whether the payment of fees discharged and if yes, the CIN	Yes ICIC21070900765053

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 & UNDER SECTION 98 (4) OF THE UPGST ACT, 2017**

1. M/s Manupatra Information Solutions Private Limited, B-37, Sector-1, Noida, Gautam Budh Nagar-201301 (here in after referred to as the applicant) is a registered assessee under GST having GSTN 09AACCM5884H1Z2.

2. The applicant has filed application for advance ruling in Form ARA-01 and submitted as under-

- (1) they are engaged in providing on-line text based information such as online books, newspapers, periodicals, directories etc (judgements/Notifications/Bare Acts/Rules/E boks/News/Articles) through their website [www.manupatra.com](http://www.manupatra.com) to law firms, lawyers, companies, government, judiciary, law schools.
- (2) their services come under SAC code 997331 and the applicable rate of GST is 18%.
- (3) As per notification no. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017 further amended by notification no. 02/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018, against Serial number 66;

Services provided -

(b) to an educational institution, by way of,-  
“(v) supply of online educational journals or periodicals.”;

is taxed at NIL rate.

(4) This has created confusion as some law schools are insisting that GST is not applicable to them on account of the above Notification as amended.

3. The applicant has sought advance ruling on following questions-  
*As per notification no. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017 further amended by notification no. 02/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018, against Serial number 66;*

*Services provided -*

*(b) to an educational institution, by way of,-  
“(v) supply of online educational journals or periodicals.”;*

*is taxed at NIL rate.*

*This has created confusion as some law schools are insisting that GST is not applicable to them on account of the above Notification as amended.*

*We would like to know if our services referred above are covered by the above amendment. If the answer is in the affirmative, do we charge GST at NIL rate ?*

4. The applicant have submitted that as per their interpretation, on-line text based information such as online books, newspapers, periodicals, directories (judgments/Notifications /Bare Acts/Rules/E books /News/ Articles etc. ) through their website [www.manupatra.com](http://www.manupatra.com) should be taxed @ 18%. However, their competitors in similar line of business are charging NIL rate of tax on identical services.

5. As per declaration given by the applicant in Form ARA-01, the issue raised by the applicant is neither pending nor decided in any proceedings under any of the provisions of the Act, against the applicant.

6. The application for advance ruling was forwarded to the Jurisdictional GST Officer to offer their comments/views/verification report on the matter. The Additional Commissioner, Commercial Taxes, Gautam Budh Nagar Zone, Noida vide his letter C.No1182/Adi. Comm. Va. Ka. Gau. Bu. Na. Zone Noida/2021-22 dated nil submitted that-

- (1) the applicant have obtained registration for the following-
  - (a) Description of Goods- Printed Books, Brochures, Leaflets and similar printed matter, dics, Tapes, Solid state Non-Volatile storage Devices etc
  - (b) Description of services- On-line text based information such as online books, newspapers, periodicals, directories etc
- (2) the applicant have obtained registration for services ‘On-line text based information such as online books, newspapers, periodicals, directories and the applicant are providing the said services only which are not covered in the entry 66(b)(v) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended by Notification No. 02/2018-Central Tax (Rate) dated 25.01.2018.
- (3) the applicant are not supplying online educational journals or periodicals as such the said supply is not nil rated and chargeable to 18%.
- (4) no proceedings are pending against the applicant in respect of question on which advance ruling has been sought.



7. The applicant was granted a personal hearing on 11.11.2021 which was attended by Shri Deepak Kapoor, Director and Shri Vijay Singh Negi, Accounts Manager during which they reiterated the submissions made in the application of advance ruling.

8. The applicant vide email dated 16.11.2021 provided copies of following invoices issued by them-

SN	Invoice No	Date	Invoice issued to	Description of Sale
1	MANU03216016	25-03-21	Benaras Hindu University Varanasi	Annual Subscription Online Database
2	MANU11213521	08-11-21	National Law School of India University, Bangalore	do
3	MANU11203048	03-11-20	Aligarh Muslim University Aligarh	do
4	MANU03215664	10-03-21	RML National Law University, Lucknow	do
5	MANU06210960	23-06-21	IIM, Kolkata	do
6	MANU08212139	26-08-21	IIM, Bangalore	do
7	MANU07211538	27-07-21	Sastra Deemed University, Thanjavur	do
8	MANU09212353	06-09-21	CHRIST (Deemed to be university), Ghaziabad	do
9	MANU07211112	01-07-21	University of Delhi	do
10	MANU01214163	05-01-21	OP Jindal Global University Sonapat	do

## **DISCUSSION AND FINDINGS-**

9. At the outset, we would like to make it clear that the provisions of both the CGST Act and the UPGST 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 UPGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / UPGST Act would be mentioned as being under the 'CGST Act'.

10. We have gone through the Form GST ARA-01 filed by the applicant and observed that the applicant has ticked following issues on which advance ruling required-

(ii) Applicability of a notification issued under the provisions of this Act

We find that the issue raised in the application is squarely covered under Section 97(2) of the CGST Act 2017. We therefore, admit the application for consideration on merits.

11. We have gone through the submissions made by the applicant and have examined the same. We observe that the applicant has sought advance ruling on the following question-

*As per notification no. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017 further amended by notification no. 02/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018, against Serial number 66;*

*Services provided -*

*(b) to an educational institution, by way of,-*

*“(v) supply of online educational journals or periodicals.”;*

*is taxed at NIL rate.*

*This has created confusion as some law schools are insisting that GST is not applicable to them on account of the above Notification as amended.*

*We would like to know if our services referred above are covered by the above amendment. If the answer is in the affirmative, do we charge GST at NIL rate ?*

12. We find that the applicant desired to know as to whether their services are covered in the amendment done by the Notification No. 02/2018-Central Tax (Rate) dated 25.01.2018 in the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The applicant have submitted in Form GST ARA-01 that they are providing on-line text based information such as online books, newspapers, periodicals, directories etc (judgements/Notifications/Bare Acts/Rules/E books/News/Articles) through their website [www.manupatra.com](http://www.manupatra.com) to law firms, lawyers, companies, government, judiciary, law schools. The applicant have also submitted in Form GST ARA-01 that as per their interpretation, on-line text based information such as online books, newspapers, periodicals, directories (judgments/Notifications /Bare Acts/Rules/E books /News/ Articles, etc. ) through our website [www.manupatra.com](http://www.manupatra.com) should be taxed @ 18%.

13. We find that after sub-item (iv) of the Sl. No. 66(b) of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, the sub-item “(v) supply of online educational journals or periodicals” was inserted vide Notification No. 02/2018-Central Tax (Rate) dated 25.1.2018. After the said amendment, the relevant Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 is as under-

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
66	Heading 9992	Services 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 housekeeping services performed in such educational institution; (iv) services relating to admission to, or conduct of examination by, such institution; <b>(v) supply of online educational journals or periodicals</b> Provided that nothing contained in sub-items (i), (ii) and (iii) of item (b) ..... Provided 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 upto higher secondary or equivalent or (ii) education as a part of an approved vocational education course.	Nil	Nil



14. We find that the nil rate of tax is applicable only on supply of online educational journals or periodicals under sl. No. 66(b)(v) of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 as amended and the said entry does not cover supply of E-books, Newspapers, directories and non-educational journals or periodicals.

15. We find that the invoices issued by the applicant to different educational institutions (as detailed in Para 8 above) have mention of description 'Annual Subscription Online Database' and the same have no mention of "online educational journals or periodicals". As such, the applicant is collecting a subscription fee which is nothing but the fee charged to gain access to the data available in the database and to download the articles or information. The said invoices are not in respect of supply of online educational journals or periodicals.

16. We proceed to examine the terms database, journal and periodical. The dictionary meaning of the aforesaid terms are as under-

(1) As per Cambridge dictionary, database is large amount of information stored in a computer system in such a way that it can be easily looked at or changed.

(2) As per Britannica.com, database, is any collection of data, or information, that is specially organized for rapid search and retrieval by a computer.

(3) As per Cambridge dictionary, journal is a serious magazine or newspaper that is published regularly about a particular subject.

(4) As per Collinsdictionary.com, a journal is a magazine, especially one that deals with a specialized subject.

(5) As per Cambridge dictionary, periodical is a magazine or newspaper, especially on a serious subject, that is published regularly.

(6) As per Collinsdictionary.com, periodicals are magazines, especially serious or academic ones, that are published at regular intervals.

17. In our considered view, Database and journals or periodicals are different thing and exemption is not available to online database, online books, newspapers, directories and non-educational journals under sl. No. 66(b)(v) of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017.

18. Accordingly, we pass the following order-

#### **RULING**

*Question- As per notification no. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017 further amended by notification no. 02/2018-Central Tax (Rate) dated 25<sup>th</sup> January 2018, against Serial number 66;*

*Services provided -*

*(b) to an educational institution, by way of,-*

*"(v) supply of online educational journals or periodicals:";*

*is taxed at NIL rate.*

*This has created confusion as some law schools are insisting that GST is not applicable to them on account of the above Notification as amended.*

*We would like to know if our services referred above are covered by the above amendment. If the answer is in the affirmative, do we charge GST at NIL rate ?*

Answer- Replied in negative.

19. This ruling is valid only within the jurisdiction of Authority for Advance Ruling Uttar Pradesh and subject to the provisions under Section 103(2) of the CGST Act, 2017 until and unless declared void under Section 104(1) of the Act.

  
(Vivek Arya)

Member of Authority for Advance  
Ruling

  
(Abhishek Chauhan)

Member of Authority for Advance  
Ruling

To,  
M/s Manupatra Information Solutions Private Limited,  
B-37, Sector-1, Noida,  
Gautam Budh Nagar-201301

#### **AUTHORITY FOR ADVANCE RULING –UTTAR PRADESH**

Copy to –

1. The Chief Commissioner, CGST & Central Excise, Lucknow, Member, Appellate Authority of Advance Ruling.
2. The Commissioner, Commercial Tax, Uttar Pradesh, Member, Appellate Authority of Advance Ruling.
- ✓ 3. The Commissioner, CGST & C. Ex., C-56/42, Renu Tower, Sector-62, Noida, GB Nagar-201309
4. The Deputy/Assistant Commissioner, CGST & Central Excise, Division I, C-56/42, Renu Tower, Sector-62, Noida, GB Nagar-201309
5. Through the Additional Commissioner, Commercial Tax, Gautam Budh Nagar Zone, Uttar Pradesh to jurisdictional tax assessing officers.

**Note:** An Appeal against this advance ruling order lies before the Uttar Pradesh Appellate Authority for Advance Ruling for Goods and Service Tax, 4, Vibhuti Khnad, Gomti Nagar, Lucknow – 226010, within 30 days from the date of service of this order.