

CMA/CA Coaching Institutes not Exempted from GST

Applicant Name - M/s. Master Minds

Case No. - AAR No.08 /AP/GST/2020

Date – 05.03.2020

- The applicant is an educational institution providing coaching to CMA and CA Students
- The applicant applied for cancellation of registration on the ground that educational service is exempted from GST vide entry number 66 of Notification No. 12/2017 dt. 28.06.2017 and GST department approved the cancellation of registration
- The applicant has sought advance ruling on the issue whether the services of supply of service of education as per the curriculum prescribed by the statutory authorities/ government to the students

Rulings

Supply of services of education to students for obtaining qualifications of CMA/CA Exams is not exempted services

The applicant is not eligible for the exemption under Entry No.14 of Notification No.12/2017 CT(Rate) dated 28.06.2017

For details , please follow –

http://gstcouncil.gov.in/sites/default/files/ruling-new/AP_AAR_08_2020_05.03.2020_MM.pdf