

## ***GST applicable on Supply of Coaching Services along with Supply of Printed Material / Test Papers, Uniform, Bags: The AAR, Rajasthan***

### **Fact of the Case**

The applicant, Symmetric Infrastructure Private Limited intends to provide coaching services to its enrolled students under its supervision through Network partner. The applicant will appoint Network Partner in different cities/towns for rendering and providing, on principal-to-principal basis, training /coaching and other related ancillary functions/services for the courses decided by applicant to its enrolled students.

The applicant shall provide study material and student kit which will include test paper, printed material, uniform, bags and other goods. The applicant will also decide the schedule of course, schedule of method of teaching. Training/ Coaching and education to the students. Students enrolled with the applicant will be charged a consolidated amount which will include the supply of goods and / or services, i.e., service of coaching and other supply of related goods like bag, uniform etc.

The applicant has sought the advance ruling on the issue that the applicant supplies services of coaching to students which also includes along with coaching, supply of goods/printed material/test papers, uniform, bags and other goods to students. Such supplies are not charged separately but a consolidated amount is charged, the major component of which is imparting coaching. In such circumstances, whether such supply shall be considered, a supply of goods or a supply of services

### **Decision of the Case**

The Coram ruled that the applicant has been incurring the cost of goods supplied to the students (i. e. Bags, study material etc.), therefore, in light of the provisions of Sections 15(2) (b) of the Act, the values of goods are part of the value of services provided by the applicant and charged a consolidated amount to the students. Therefore, the consolidated value for which tax invoice is issued shall be the taxable value. Supply by the Applicant will be considered "Supply of Service".

***The Rajasthan Authority of Advance Ruling (AAR) ruled that the GST applicable on supply of coaching services along with supply of goods/printed material/test papers, uniform, bag.***