

WEST BENGAL AUTHORITY FOR ADVANCE RULING  
GOODS AND SERVICES TAX  
14 Beliaghata Road, Kolkata – 700015  
(Constituted under section 96 of the West Bengal Goods and Services Act, 2017)

BENCH

Ms Susmita Bhattacharya, Joint Commissioner, CGST & CX  
Mr Parthasarathi Dey, Additional Commissioner, SGST

Preamble

A person within the ambit of Section 100 (1) of the Central Goods and Services Act, 2017 or West Bengal Goods and Services Act, 2017 (hereinafter collectively called 'the GST Act'), if aggrieved by this Ruling, may appeal against it before the West Bengal Appellate Authority for Advance Ruling, constituted under Section 99 of the West Bengal Goods and Services Act, 2017, within thirty days from the date of communication of this Ruling, or within such further time as mentioned in the proviso to Section 100 (2) of the GST Act.

Every such appeal shall be filed in accordance with Section 100 (3) of the GST Act and the Rules prescribed thereunder, and the Regulations prescribed by the West Bengal Authority for Advance Ruling Regulations, 2018.

Name of the applicant	The Leprosy Mission Trust India Bill Edgar Memorial Vocational training Centre
Address	Village- Bodra, P.O- Junbedia Bankura, West Bengal- 722155
GSTIN	19AAATT0691A1ZO
Case Number	5 of 2020
ARN	AD190220008804F
Date of application	19/03/2020
Order number and date	01/WBAAR/2020-21 dated 29/06/2020
Applicant's representative heard	Ajay Singh, F.C.A Abhay Upadhye, F.C.A

This order is passed in terms of Notification No. 35/2020 – Central Tax dated 03/04/2020, extending up to 30/06/2020 the time limit for completion or compliance of any action by any authority or by any person under the GST Act where the due date for such completion or compliance otherwise falls during the period from 20/03/2020 to 29/06/2020.

1. Admissibility of the Application

1.1 The applicant wants to know whether the service of providing vocational training courses at its Vocational Training Centre, Bankura is exempt under entry no 64 or 66 of Notification 12/2017 - Central Tax (Rate) dated 28/06/2017 (State Notification No. 1136-FT dated 28/06/2017), as amended time to time (hereinafter collectively called "Exemption Notification").

1.2 The question is admissible under section 97(2)(b) of the GST Act. The applicant declares that the issue raised in the application has neither been decided nor is pending before any authority under any provision of the GST Act. The concerned

officer from revenue has not objected to the admissibility of the application. The application is, therefore, admitted.

## 2. Submissions of the Applicant

2.1 The applicant is registered under section 12A of the Income Tax Act 1961. It is a Non-Governmental Organization (NGO), which, among others, administers a Vocational Training Institute at Bankura named Bill Edgar Memorial Vocational Training Centre (hereinafter BEMVT) primarily for skill development of the underprivileged suffering from leprosy.

2.2 The applicant imparts training courses at BEMVT as mentioned in the Table below. The courses on formal trade include that for diesel mechanic, welder and sewing technology, which are recognized by National Council of Vocational Training.

Trades		Affiliations/Recognitions	Under which Ministry of Central Government
Formal Trades	Diesel Mechanic	NCVT/Central	MSD&E (Ministry of Skill Development and Entrepreneurship)
	Welder	NCVT/Central	MSD&E (Ministry of Skill Development and Entrepreneurship)
	Sewing Technology	NCVT/Central	MSD&E (Ministry of Skill Development and Entrepreneurship)
Informal Trades (Institutional)	Tailoring	NA (TLM Certification)/Tata Motors	N.A
	Computer	NA (TLM Certification)/Tata Motors	N.A
	Fabrication	NA (TLM Certification)/Tata Motors	N.A
	Automobile Assistance cum Service Technician	Tata Motors	CSR Wing of Tata Motors Pvt Ltd

2.3 The applicant argues that it can be termed an educational institution, as it imparts education as a part of approved vocational course in terms of clause 2(y) of the Exemption Notification.

2.4 The applicant refers to the advance rulings pronounced by the AAR of Andhra Pradesh and Maharashtra with reference to its applications on the same issue.

## 3. Observations and findings of the Bench

3.1 The applicant is not the Government or local authority. Entry No. 64 of the Exemption Notification is not, therefore, applicable. A reference is made to the services provided by the applicant as a project implementation agency under the

Deendayal Upadhyaya Grameen Kausalya Yojana. It is exempt under Entry 71 of the Exemption Notification. However, the applicant provides no evidence that BEMVT is acting as a project implementation agency under the above scheme. At the time of personal hearing the applicant did not insist on a ruling on this point.

3.2 Services provided by an educational institution to its students, faculty and staff Entry No. 66 (a) of the Exemption Notification. "Educational institution" is defined under clause 2(y) of the Exemption Notification as an institution providing services by way of-

- (i) Pre-school education and education up to higher secondary school or equivalent;
- (ii) Education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force; or
- (iii) Education as a part of an approved vocational education course.

3.3 Clause h(ii) of the Exemption Notification defines an "approved vocational course" as a modular employable skill course, approved by NCVT and run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship. BEMVT is registered with DGET and its courses on formal trade skills of diesel mechanic, welder and sewing technology, as mentioned in the Table in para 2.2 above, are approved by NCVT. It is, therefore, imparting education as a part approved vocational education courses. The applicant is, therefore, an educational institution in terms of clause 2(y)(iii) of the Exemption Notification, and its supplies to the students, faculty and staff relating to the courses imparting skills of diesel mechanic, welder and sewing technology are exempt in terms of Entry 66 (a) of the Exemption Notification.

Based on the above discussion, we rule as under,

#### **RULING**

The applicant's services to the students, faculty and staff with respect to the skill development courses for diesel mechanic, welder and sewing technology are exempt under Entry 66 (a) of Notification 12/2017 - Central Tax (Rate) dated 28/06/2017 (State Notification No. 1136-FT dated 28/06/2017), as amended time to time. Exemptions under entry 64 or 71 of the above notification are not applicable.

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

(SUSMITA BHATTACHARYA)

Member

West Bengal Authority for Advance Ruling

(PARTHASARATHI DEY)

Member

West Bengal Authority for Advance Ruling

