

T. NO-257/2021-22

**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU - 560 009**

**Advance Ruling No. KAR ADRG 03 / 2022**

**Dated: 21-01-2022**

Present:

1. Dr. M.P. Ravi Prasad  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. Sri. T. Kiran Reddy  
Additional Commissioner of Customs & Indirect Taxes . . . . Member (Central)

1.	Name and address of the applicant	SRI SAIRAM GOPALKRISHNA BHAT, No.401, Dwarkamayee Building, 16 <sup>th</sup> Cross, Jnanabharathi 2 <sup>nd</sup> Block, Nagadevanahalli, Bengaluru-560056
2.	GSTIN or User ID	29AFZPB2086B1ZB
3.	Date of filing of Form GST ARA-01	25-10-2021
4.	Represented by	Sri Rohith R. Kamath, Advocate
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bangalore West GST Commissionerate, RANGE-DWD-7, Bengaluru
6.	<b>Jurisdictional Authority - State</b>	ACCT, LGSTO-061, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000-00 under CGST Act vide CIN SBIN21102900442407 Dated 25/10/2021 and Rs.5,000-00 under SGST Act vide CIN HDFC19072900435758 Dated 29.07.2019

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

Sri Sairam Gopalkrishna Bhat, (hereinafter referred to as the 'Applicant') No.401, Dwarkamayee Building, 16<sup>th</sup> Cross, Jnanabharathi 2<sup>nd</sup> Block, Nagadevanahalli, Bengaluru-560056 has filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules, 2017 and Section 97 of KGST Act, 2017 read with Rule 104 of KGST Rules, 2017, in FORM GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

Sairam Gopalkrishna Bhat





2. The applicant had obtained registration as a Proprietary concern under the provisions of Central Goods and Services Tax Act, 2017 as well as Karnataka Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and KGST/SGST Act respectively) and the registration was cancelled w.e.f 01.09.2019. Since he is not registered under the GST Act presently, he is considered as an unregistered person. The applicant is a Professor of Law at the National Law School of India University, Bengaluru and is engaged in classroom teaching and training for students and other personnel.

3. The applicant has sought advance ruling in respect of the following questions:

- a. *Whether the income earned from conducting Guest Lectures, amounts to or results to as taxable supply of services?*
- b. *Whether the income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to or results to as taxable supply of service to be taxed at Nil rate as per Heading 9992?*
- c. *Whether the income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to or results to as Taxable Supply to be taxed at (Integrated Tax) 18% under Heading 9983?*

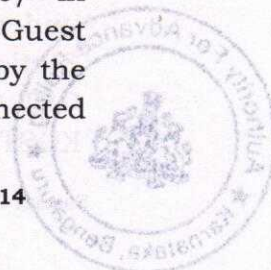
4. **Admissibility of the application:** The question is about “determination of the liability to pay tax on any goods or services or both” and hence is admissible under Section 97(2)(e) of the CGST Act 2017.

5. **BRIEF FACTS OF THE CASE:** The applicant furnishes some facts relevant to the issue:

5.1 The applicant states that he is a Professor of Law at National Law School of India University, Bengaluru and is engaged in classroom teaching and training for students and other personnel, and the payments for which are made by Educational Institutions. The applicant states that he is also invited by multiple Universities and Colleges of National Repute to deliver Guest Lectures.

5.2 The applicant states that he provides teaching and training and interconnected activities under Research and Training Projects granted by the Government of India and State Government of Karnataka and International Institutions such as UNDP.

5.3 The applicant states that in February, 2019 he was advised to register himself under the GST Regime as his total income exceeded Rs.20,00,000/- in the financial year 2018-2019, from his activities such as delivering of Guest Lectures at Institutions of International and National Repute, recognized by the UGC, and sponsored by Government of India and teaching interconnected





activities under a Project sponsored by the United Nations Development Programme and hence registered himself under GST Act 2017.

5.4 This office had addressed a letter to the Commissioner of Central Tax, Bengaluru West GST Commissionerate, Bengaluru on 27-10-2021 to file comments, if any, on the application filed. In response to this, the Assistant Commissioner (Legal) Central Tax, Bengaluru has furnished comments as below:

*Sairam Gopalkrishna Bhat, Flat No.401, Dwarkamayee Building, 16<sup>th</sup> Cross, Jnanabharathi 2<sup>nd</sup> Block, Nagdevanahalli, Bengaluru-560056 having GSTIN 29AFZPB2086B1ZB has made following declarations in the application filed before the Advance Ruling in Form GST ARA-1.*

*i. The Applicant is a Professor of Law at the National Law School of India University, Bengaluru, a recipient of the prestigious Nehru-Fulbright Fellowship in 2010. The applicant primarily engages classroom teaching and training for students and other personnel, and the payments for which are made by Educational Institutions.*

*ii. Owing to his scholarly works, the Applicant is invited to multiple Universities and Colleges of National repute to delivery guest lectures.*

*iii. Additionally, the Applicant also provides Teaching and Interconnected activities under Research and Training Projects granted by The Government of India and State Government of Karnataka and International Institutions such as UNDP, or otherwise.*

*iv. In February, 2019 the applicant was advised to register himself under the GST Regime as their total income exceeded Rs.20,00,000/- in the financial year 2018-2019, from his activities such as delivering of Guest Lectures at Institutions of International and National Repute, recognized by the UGC, and sponsored by Government of India and teaching interconnected activities under a Project sponsored by the United Nations Development Programme.*

*v. Owing to the Income having exceeded Rs.20,00,000/- in the Financial Year 2018-19, the applicant registered himself with GSTIN 29AFZPB2086B1ZB as on 05/03/2019.*

*vi. However, the Applicant understands that the delivery of guest lectures and teaching Services to Universities and Projects funded by Government of India and State Governments are Taxable Supply of Services within the meaning of Section 2(109), as such seeks the clarification of the Hon'ble Advance Ruling Authority on the aforesaid facts and circumstances of the Applicant.*

2. The applicant has filed an application before the Advance Ruling in Form GST ARA-01 on 25-10-2021 seeking following clarifications;



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Q.A Whether the income earned from conducting Guest Lectures, amounts to or results to as supply of taxable services.

Q.B. Whether the Income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to or results to as Taxable Supply of Service to be taxed at Nil rate as per Heading 9992? (SAC 9992 - Services provided to the Central Government, State Government, Union territory administration under any training program for which total expenditure is borne by the Central Government, State Government, Union territory administration.)

Q.C Whether the income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to or results to as Taxable Supply to be taxed at Integrated Taxed 18% under Heading 9983? (SAC 9983-Other professional, Technical and business services).

3. The Hon'ble Apex Court decision in Loka Shikshana Trust Vs. CTT defines 'Education' as a process of training and developing knowledge, skill and character of students by normal schooling.

4. Under GST Tariff the Service of Education is listed at Service Code 9992 of Section 9 and the same reads as under;

#### **Heading 9992 – Educational Services**

The Educational Services is exempted under Sl.No.72 of the Notification No.12/2017 CT Rate Dt.28.06.17 and the relevant portion of the notification is extracted below.

Sl.No	Heading	Description of the Services	Rate (percent)	Conditions
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training program for which total expenditure is borne by the Central Government, State Government, Union territory administration.	NIL	NIL

**Meaning of Education Institution:** Further, as per Notification No.12/2017-CT(Rate), dated.28<sup>th</sup> June, 2017, Para 2(y) "Education Institution" means an institution providing services by way of:-

(i) Pre-school education and education up to higher secondary or equivalent,



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- (ii) Education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force,  
(iii) Education as a part of an approval vocational education course.

**Meaning of the term “education as a part of curriculum for obtaining a qualification recognized by any law:** It means such educational services are related to delivery of education as a part of the curriculum that has been prescribed for obtaining a qualification prescribed by law. It is important to note that the service should be delivered as part of curriculum. Conduct of degree courses by colleges, universities or institutions which lead to grant of qualifications recognized by law would be covered. Training given by private coaching institutes would not be covered as such training does not lead to grant of a recognized qualification. Services provided by way of education as a part of a prescribed curriculum for obtaining a qualification recognized by a law of a foreign country would not be covered in this entry. The course should be recognized by an Indian Law. In the context of vocational education / training / skill development courses (VEC) offered by an institution (as an independent entity in the form of society or any other similar body), qualification implies a Certificate, diploma, Degree or any other similar Certificate.

Under Central Goods and Services Tax Act – CGST (12 of 2017) core education services provided by educational institutions, as mentioned below, are exempted in terms of Notification 12/2017-CGST (Rate) dated 28.06.2017.

(i) Services under Heading 9992 (Educational Services)-Sl.No.66 of Notification No.12/2017 CT Rate Dt.28.06.2017 exempts, 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 house-keeping services performed in such educational institution;

(iv) services relating to admission to, or conduct of examination by, such institution;





(v) supply of online educational journals or periodicals:

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 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.

**(ii) Heading 9992 (Educational Services) or Heading 9983 (Other professional, technical and business services) or Heading 9991 (Public administration and other services provided to the community as a whole; compulsory social security services) – Sl.No.69 of Notification No.12/2017 CT Rate Dt.28.06.17 exempts**

Any services provided by, \_

- (a) the National Skill Development Corporation set up by the Government of India;
- (b) A Sector Skill Council approved by the National Skill Development Corporation;
- (c) An assessment agency approved by the Sector Skill Council or the National Skill Development Corporation;
- (d) A training partner approved by the National Skill Development Corporation or the Sector Skill Council,

in relation to-

- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or
- (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or
- (iii) any other Scheme implemented by the National Skill Development Corporation.

**(iii) Heading 9983 or any other Heading of Chapter 99 (Sl.No.48 of the Notification 12/2017 CT Rate dated 28.06.2017) exempt -**

Taxable services, provided or to be provided, by a Technology Business Incubator or a Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board of the Department of Science and Technology, Government of India or bio-incubators recognised by the Biotechnology Industry Research Assistance Council, under the Department of Biotechnology, Government of India.





From the above and on study of the relevant provisions of CGST Act 2017, relevant notification and submissions made by the applicant, it appears that:-

(i). The applicant primarily engages in Classroom Teaching and Training for Students and other personnel, delivers guest lectures at Institutions of International and National Repute, recognized by the UGC, and sponsored by Government of India and teaching-interconnected activities under a Project sponsored by the United Nations Development Program and also provides Teaching and Interconnected activities under Research and Training Projects granted by The Government of India and State Government of Karnataka and International Institutions such as UNDP or otherwise. The applicant receives remuneration for all the above said services provided by him.

(ii). The TP himself has affirmed that the delivery of guest lectures and teaching Services to Universities and Projects funded by Government of India and State Governments are Taxable Supply of Services within the meaning of Section 2(108) of CGST Act, 2017.

In the light of above discussions, comments on the issues raised by the applicant are furnished hereunder:

Q.1. Whether the income earned from conducting Guest Lectures, amounts to or results to as supply of taxable services.

Ans.01. Yes, Income earned from conducting Guest Lectures, amounts to Supply of taxable services. The said Service falls under SAC 9983 i.e, Other professional, technical and business services and do not fall under exempted category of services, as information whether the guest lecturers is not part of "Education" as defined supra is not forthcoming the application. Hence, the said services provided by the applicant attract GST of 18%.

Q.2. Whether the Income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to results as Taxable Supply of Service to be taxed at Nil rate as per Heading 9992? (SAC 9992 - Services provided to the Central Government, State Government, Union territory administration under any training program for which total expenditure is borne by the Central Government, State Government, Union territory administration.)

Ans. 02. As per Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 Services provided to the Central Government, State Government, Union Territory Administration under any training program for which total expenditure is borne by the Central Government, State Government, Union Territory Administration is





exempted provided the following two are 2 conditions are satisfied.  
viz.,

(i) taxpayer has to be engaged only in training projects which are being **provided to** the Central Government, State Government or Union Territory Administration

(ii) total expenditure is **borne by the Central Government, State Government, Union Territory Administration** to be classified under heading 9992 and to avail the exemption.

As per the question, the taxpayer only requests to know whether Income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to or results in Supply of Taxable Services. As per the information supplied by the applicant, Income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka to be taxed at Integrated Taxed 18% under Heading 9983 as no information is forthcoming whether the training is being provided to Central Government, State Government or Union Territory Administration, to merit classification under 9992, wherever fee is charged by the education institution, the service proved is not exempt.

Q.3. Whether the Income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to or results to as Taxable Supply to be taxed at Integrated Taxed 18% under Heading 9983? (SAC 9983-Other professional, Technical and business services)

Ans.03. The question may be seen in two different contexts: 1. As per Notification No.12/2017- Central Tax (Rate) dated 28.06.2017 Services provided to the Central Government, State Government, Union Territory Administration under any training program for which total expenditure is borne by the Central Government, State Government, Union Territory Administration is exempted. There are 2 conditions to be met:

a. taxpayer has to be engaged only in training projects which are being provided to the Central Government, State Government or Union Territory Administration.

b. total expenditure is borne by the Central Government, State Government, Union Territory Administration.

Only on satisfying the above conditions, the services may be classified under heading 9992 and exemption benefit may be availed.

As per the question, the taxpayer only requests to know whether Income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka,



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amounts to or results in Taxable Supply to be taxed at Integrated Taxed 18% under Heading 9983 and no information is forthcoming with regard to the recipient of services. Hence the service in question merits classification under SAC 9983 and attracts Service tax at the rate of 18%.

If the Tax payer is also engaged in research projects, the same may be classifiable under Heading 9981 which reads as Research and Development services and is chargeable to IGST / tax at the rate of 18%.

## **6. Applicant's Interpretation of Law:**

6.1 The applicant states that he is primarily engaged in classroom teaching and training for students and other personnel, of various organizations who seek to create a conducive atmosphere for refreshments or capacity building. The applicant states that the services provided by him by way of training or coaching is recreational activities relating to arts or culture and as such is non-taxable as the same falls under Entry No.80 of Notification No.12/2017, chargeable at 'NIL', and as such it amounts to Non-Taxable supply of services.

6.2 The applicant states that the Merriam-Webster Dictionary defines 'recreation' as refreshment of strength and spirits after work also; a means of refreshment or diversion. The Guest Lectures rendered by him act as a refreshment or diversion from the usual monotony, and thereby serves a recreational purpose.

6.3 The applicant states that the term 'Culture' denotes and signifies the customs, ideas, beliefs of a particular society, country, and as such any law or legal awareness and the like amount to the ideals of the country and 'art' may be defined to include something that requires skill.

6.4 The applicant is of the view that the training and education provided by him is on Law, Legal Awareness and the like, relate to arts and culture and is engaged for recreational purposes to break the monotony of the classroom lectures, by engaging guest faculty who are able to convey the subtleties of the law in a recreational manner, thereby breaking the ice for the recipients.

6.5 The applicant in view of the above submits that the Guest Lectures and Training activities provided by him on Law and Legal awareness amounts to services by way of training or coaching in recreational activities relating to arts or culture, and as such amount to non-taxable supply.

6.6 The applicant submits that he provides teaching, training, and interconnected activities under research and training programmes granted by GOI and GOK. The applicant further submits that the services provided by him are pure services and falls under Item 3 of Notification No.12/2017 – "Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a



Panchayat under article 243G of the Constitution or in relation to any function entrusted to a Municipality under article 243W of the Constitution”.

6.7 The applicant submits that pursuant to Item 72 of Notification No.12/2017-“Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration”.

6.8 The applicant submits that all expenditures in respect of the training programmes, are borne by the Funding Agency, namely the Central or State Government and it is submitted that the provision of such services amounts to a non-taxable supply or services and as such is exempt from the tax bracket.

6.9 The applicant submits that, the income incurred from the Guest Lectures or Training programmes or Pure services provided by the applicant do not amount to taxable supply and are therefore exempt from the applicability for registration under the GST Act. This is with reference to the Provisions of Law mentioned in the following points.

6.9.1 Pursuant to the Central GST Act, 2017, Section 11 which gives power to Government to grant exemption from taxes for certain goods or services. Under this section the Notification No.12/2017 has been published by the Government, wherein by virtue of Serial No.3 of the same notification exempts the particular services which are mentioned in Article 243-G and 243-W of Constitution of India (Eleventh and Twelfth Schedule of Constitution of India) from Taxation, more particularly it is submitted that the activities amount to Technical Training and Vocational Education and as such are wholly exempt from the aspect of taxable supply.

6.9.2 The applicant submits that the service performed by him falls under the Entry 18 of Eleventh Schedule to the Constitution of India and as such all Technical Training as provided under the Grants received from the Government of India, be treated as Technical Training and as such does not amount to taxable supply of services.

6.9.3 The applicant submits that under the Karnataka GST Act, 2017, Section 11(4) states that any notification published by the Central Government under Section 11(1) and 11(3) of CGST Act, 2017 shall be treated as order under the Karnataka GST Act, 2017 and as such the same not being amenable to levy of SGST.

7. The applicant has submitted MOU between Ministry of Environment, Forest and Climate Change, Government of India and Centre for Environmental Law Education, Research and Advocacy (CEERA), National Law School of India University towards project granted to National Law School.

8. In view of the above, the applicant states that the services rendered by him like teaching and training programmes are prima facie non-taxable supply of services for the purposes of the Central Goods and Services Tax Act, 2017.





## PERSONAL HEARING/ PROCEEDINGS HELD ON 26-11-2021

9. Sri Rohith R. Kamath, Advocate & Authorised Representative of the applicant appeared for personal hearing proceedings held on 26-11-2021 and reiterated the facts narrated in their application.

### FINDINGS & DISCUSSION

10. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

11. We have considered the submissions made by the applicant in their application for advance ruling. We have also considered the issues involved on which advance ruling is sought by the applicant and the relevant facts along with the arguments made by the applicant and also their submissions made during the time of hearing.

12. The applicant states that he is a Professor of Law at National Law School of India University, Bengaluru and is engaged in classroom teaching and training for students and other personnel. He also states that he is also invited by multiple Universities and Colleges of National Repute to deliver Guest Lectures. The applicant states that he provides teaching and training and interconnected activities under Research and Training Projects granted by the Government of India and State Government of Karnataka and International Institutions such as UNDP.

13. The applicant likes to know whether the income earned from conducting guest lectures amounts to taxable supply of service. The applicant is of the opinion that guest lectures rendered by him on law and legal awareness acts as a refreshment or diversion from the usual monotony and hence the services provided by him by way of training are recreational activities relating to arts or culture and as such, is non-taxable as the same falls under Entry No.80 of Notification No.12/2017 Central Tax (Rate) dated: 28.06.2017, chargeable at 'NIL'.

14. Entry No.80 of Notification No.12/2017 Central Tax (Rate) dated: 28.06.2017 is reproduced below:

Sl. No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (percent.)	Condition
80	Heading 9996	Services by way of training or coaching in recreational activities relating to-	Nil	Nil



		(a) arts or culture, or (b) sports by charitable entities registered under section 12AA of the Income-tax Act.		
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The applicant is providing guest lectures on law and legal awareness and not on arts or culture. Hence the applicant's contention of claiming exemption on the same, by saying guest lecture provided by the applicant amounts to services by way of training or coaching in recreational activities relating to arts or culture as per entry No.80 of Notification No.12/2017 Central Tax (Rate) dated: 28.06.2017 is not tenable.

15. The applicant is a Professor of Law at National Law School of India University who also provides guest lectures on law and law awareness and the same are covered under "other professional, technical and business services" which is taxable at 18% GST as per entry No.(ii) of 21 of Notification No.11/2017 Central Tax (Rate) dated: 28.06.2017 which is reproduced below:

Sl. No	Chapter, Section, Heading	Description of Services	Rate (percent.)	Condition
21	Heading 9983 (Other professional, technical and business services)	(ii) Other professional, technical and business services other than (i) above	9	-

16. The applicant states that he provides teaching and training and interconnected activities under Research and Training Projects granted by the Government of India and State Government of Karnataka. The applicant likes to know whether the income earned from Research and Training Projects funded by Ministries of Government of India and State Government of Karnataka, amounts to taxable supply of service to be taxed at Nil rate as per Heading 9992 or amounts to or results to as taxable supply to be taxed at Integrated Taxed 18% under Heading 9983.

17. The applicant is of the opinion that the above services provided by him are pure services and falls under Item 3 of Notification No.12/2017 - "Pure services (excluding works contract service or other composite supplies involving supply of any goods) provided to the Central Government, State Government or Union territory or local authority by way of any activity in relation to any function entrusted to a Panchayat under article 243G (Entry 18 of Eleventh schedule of the Constitution). It is seen that there is no privity of contract between the applicant and the Government and hence this entry is not applicable for the services rendered by the applicant.

18. The applicant states that all expenditures in respect of the training programmes, are borne by the Funding Agency, namely the Central or State Government and the provision of such services amounts to a non-taxable supply





or services pursuant to item 72 of Notification No.12/2017 Central Tax (Rate) dated: 28.06.2017 and the same is reproduced below:

Sl. No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (percent.)	Condition
72	Heading 9992	Services provided to the Central Government, State Government, Union territory administration under any training programme for which total expenditure is borne by the Central Government, State Government, Union territory administration.	Nil	Nil

19. In order to claim exemption under item 72 of Notification No.12/2017 Central Tax (Rate) dated: 28.06.2017, two conditions should be satisfied:

- Training Services to be provided only to the Central Government, State Government, Union territory administration.
- total expenditure is borne by the Central Government, State Government, Union Territory Administration.

20. The applicant has provided a copy of MOU signed between Ministry of Environment, Forest and Climate Change, Government of India and Centre for Environmental Law Education, Research and Advocacy (CEERA), National Law School of India University. But there is no privity of contract between Ministry of Environment, Forest and Climate Change, Government of India and the Applicant. Hence the same is not covered under item 72 of the said Notification.

21. Since no information is forthcoming with regard to the recipient of services, the service in question merits classification under SAC 9983 and attracts GST at the rate of 18%.

22. In view of the foregoing, we rule as follows:

### **RULING**

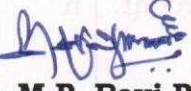
a. The income earned from conducting Guest Lectures, amounts to taxable supply of services as per entry No. (ii) of 21 of Notification No.11/2017 Central Tax (Rate) dated: 28.06.2017.

b. In the absence of the details of the recipient of service, the service in question merits classification under SAC 9983 and attracts GST at the rate of 18%.





- c. In the absence of the details of the recipient of service, the service in question merits classification under SAC 9983 and attracts GST at the rate of 18%.

  
(Dr. M.P. Ravi Prasad)

Member

Karnataka Advance Ruling Authority  
Place: Bengaluru, 560 009

  
(T. Kiran Reddy)

Member

MEMBER  
Karnataka Advance Ruling Authority  
Bengaluru - 560 009

Date: 21-01-2022

To,  
The Applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bangalore West GST Commissionerate, RANGE-DWD-7, Bengaluru
4. The Assistant Commissioner of Commercial Taxes, LGSTO-061, Bengaluru.
5. Office Folder.



Sairam Gopalkrishna Bhat