

AUTHORITY FOR ADVANCE RULING, TAMILNADU
ROOM NO.207, 2ND FLOOR, PAPJM BUILDING, NO.1, GREAMS ROAD,
CHENNAI-600006

PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING U/S.98 OF THE GOODS
AND SERVICES TAX ACT, 2017

Members present:

Shri. Balakrishna. S, I.R.S., Additional Commissioner/Member(CGST), Office of the Principal Chief Commissioner of GST & Central Excise, Chennai -600 034.	Shri. B. Suseel Kumar, B.E., MBA. Joint Commissioner/Member(SGST), Authority for Advance Ruling, Tamil Nadu, Chennai-600 006.
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जी.एस.टी. एवं केन्द्रीय उत्पाद शुल्क के प्रधान मंत्री अधिकार का कार्यालय
Or THE PR. CHIEF COMMISSIONER OF GST & C. EX

17 FEB 2025

चेन्नै अंचल / CHENNAI ZONE
चेन्नै - 600 034 / CHENNAI - 600 034

ORDER No.04/ARA/2025 Dated:12.02.2025

1. Any appeal against this Advance Ruling order shall lie before the Tamil Nadu State Appellate Authority for Advance Ruling, Chennai as under Sub-Section (1) of Section 100 of CGST Act / TNGST Act 2017, within 30 days from the date on the ruling sought to be appealed is communicated.

2. In terms of Section 103(1) of the Act, Advance Ruling pronounced by the Authority under Chapter XVII of the Act shall be binding only-

(a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling.

(b) on the concerned officer or the jurisdictional officer in respect of the applicant.

3. In terms of Section 103(2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.

4. Advance Ruling obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, shall render such ruling to be void ab initio in accordance with Section 104 of the Act.

GSTIN Number, if any / User id		33AAACM5391H1ZJ
Legal Name of Applicant		M/s. MEHRA COMPUTER SYSTEMS LIMITED.
Registered Address / Address provided while obtaining user id		Survey No. 142, Thangavelu Engineering College Road, Karapakkam, Chennai -600 097.
Details of Application		GST ARA – 01 Application Sl. No. 03/2024/ARA, dated 01-02-2024.
Jurisdictional Officer Concerned Officer		Centre: Commissionerate: Chennai South Division: Sholinganallur, Range : II Chennai South Division South -I Zone Royapettah Assessment Circle.
Nature of activity(s) (proposed / present) in respect of which advance ruling sought for		
A	Category	Service Provider
B	Description (in brief)	<p>M/s Mehra Computer Systems Limited ('the Applicant'), a thirty year old company and over the years of operations have gathered precious knowledge and expertise in the field of printing technology that has brought them the recognition and client loyalty. They engaged in the business of printing and delivering high end security printing products. They offer total solution to the customers in education field. It includes, (a) Answer booklet with/without OMR, (b) Question papers, (c) Mark sheets, (d) Degree Certificates, (e) Grade Sheets, (f) Rank Cards, (g) Scanning and processing of results of examination, (h) Hall tickets (i) OMR (Optical Mark Reading) sheets for all types of exams. .</p> <p>Prior to GST, the activity of the applicant was treated as manufacture by classifying the products under Chapter 48/49 of first schedule to CETA, 1985. The clearance was treated as sale within the meaning of TNVAT Act, 2006.</p> <p>In GST, the same activity was treated as 'supply of services' instead of goods as the applicant does not own the goods at any stage in view of the security features. Hence, the said service particularly in cases where the design/data/pattern is provided by the customer is recognized as service. The important products delivered by the applicant are</p> <p>(i) Answer booklets with or without OMR (ii) Question papers</p>

- (iii) Mark sheets
- (iv) Degree Certificates
- (v) Grade Sheets
- (vi) Rank Sheets
- (vii) Rank Cards
- (viii) Scanning & processing of results of examination
- (ix) Hall tickets
- (x) OMR (Optical Mark Reading) sheets for all types of exams.

The applicant is providing a complete end to end solutions right from designing to delivery in mass quantity. They are using paper and ink as per the approval by their customers to maintain quality required by them. The products of a particular customer cannot be delivered to any other person. The activity of printing is combined with security features to prevent misuse by forgery/replication by unauthorised persons.

The queries raised by the applicant are

- (i) Whether printing of pre-examination items like hall tickets, question paper, OMR sheets Answer booklet for conducting examination by the educational boards be treated as exempted supply of service in terms of Sl. No.66 of Notification No. 12/2017-CGST(Rate) dated 28-06-2017 as amended by Notification No. 2/2018-CT(Rate) dated 25-01-2018?
- (ii) Whether printing of post examination items like mark sheets, Degree certificate, grade sheets, rank sheets, rank cards, certificates to educational boards, after scanning the OMR sheets and processing of data in relation to conduct of examination be treated as exempted supply by virtue of Sl.No. 66 of Notification No. 12/2017-CGST (Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018?
- (iii) Whether scanning and processing of results of the examination be treated as exempted supply of services by virtue of Sl.No. 66 of Notification No. 12/2017-CGST (Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018?

Issue/s on which advance ruling required	Applicability of Notification issued under the provisions of the Act.
Question(s) on which advance ruling is required	<p>Query 1: Whether printing of pre-examination items like hall tickets, question paper, OMR sheets Answer booklet for conducting examination by the educational boards be treated as exempted supply of service in terms of Sl. No.66 of Notification No. 12/2017-CGST(Rate) dated 28-06-2017 as amended by Notification No. 2/2018-CT(Rate) dated 25-01-2018?</p> <p>Query 2: Whether printing of post examination items like mark sheets, Degree certificate, grade sheets, rank sheets, rank cards, certificates to educational boards, after scanning the OMR sheets and processing of data in relation to conduct of examination be treated as exempted supply by virtue of Sl. No. 66 of Notification No. 12/2017-CGST (Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018?</p> <p>Query 3: Whether scanning and processing of results of the examination be treated as exempted supply of services by virtue of Sl. No. 66 of Notification No. 12/2017-CGST (Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018?</p>

At the outset, we would like to make it clear that the provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act are in *pari materia* and have the same provisions in like matters and differ from each other only on few specific provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act, 2017 would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act, 2017.

2.0 M/s. Mehra Computer Systems Limited (hereinafter '**the Applicant**') submitted a copy of challan KKBK24013300171521 dated 17-01-2024 evidencing payment of application fees of Rs. 5,000/- each under sub-rule (1) of Rule 104 of CGST Rules 2017 and SGST Rules 2017. The online application form for advance ruling was filed on 19th Jan, 2024 which was physically received on 02-02-2024 as mandated under Rule 107A.

3.0 STATEMENT OF RELVANT FACTS AS NARRATED BY THE APPLICANT:

- M/s. Mehra Computer Systems Limited (hereinafter '**the Applicant**') is engaged in the business of printing and delivering high end security printing products.
- The main product of the applicant includes:
 - (i) Answer booklets with/without OMR

- (ii) Question Papers
- (iii) Mark Sheets
- (iv) Degree Certificates
- (v) Grade Sheets
- (vi) Rank Cards
- (vii) Scanning and Processing of results of examination
- (viii) Hall Tickets
- (ix) OMR (Optical Mark Reading) sheets for all types of exams.

- The applicant is providing complete end to end solutions to the customers right from designing to the delivery in mass quantity.
- The paper and ink used are as per the approval by the customer for the quantity required by them
- The products designed and printed as per the requirements of a particular customer cannot be delivered to any other person.
- Hence printing is combined with security features in many products like cheque books, so as to prevent misuse by forgery/replication by unauthorized persons.
- Prior to GST, the activity of the applicant was treated as manufacture by classifying the products under Chapter 48/49 of first schedule to CETA, 1985. The clearance was treated as sale within the meaning of TNVAT Act, 2006.
- With the onset of GST, the same activity was treated as 'supply of services' instead of goods as the applicant does not own the goods at any stage in view of the security features. Hence, the said service particularly in cases where the design/data/pattern is provided by the customer is recognized as service.
- The applicant has been undertaking the job of printing of question papers for different universities of various states and charging GST on invoices raised on such services.
- All their clients are primarily Government recognized/based – both Central and State Governments.
- The content to be printed are provided by University/ College in respect of all the items listed above.
- The confidentiality of printing college OMR sheets for various exams is typically a crucial aspect to ensure the integrity and security of the examination process. Some of the general practices followed are,
 - (i) OMR sheets are printed in highly secure and controlled printing facilities and access to these facilities are restricted.
 - (ii) A non-disclosure agreement is signed between printing agencies and personal involved in printing process to prevent leakage of information.
 - (iii) Access to the design layout and content is restricted to a limited number of authorized personnel.

- (iv) Advanced printing technologies such as incorporating encryption techniques or watermarks in the OMR sheets are made to safeguard against counterfeiting or unauthorized duplication.
- (v) A secure chain of custody is established to track the movement of printed OMR sheets from the printing facility to the examination centers.
- (vi) Randomization of question order or other elements in the OMR sheets are employed for making it difficult for the fraudsters to predict the pattern of the questions in advance.

4. QUERIES RAISED BY THE APPLICANT

Query 1: *Whether printing of pre-examination items like hall tickets, question paper, OMR sheets Answer booklet for conducting examination by the educational boards be treated as exempted supply of service in terms of Sl. No.66 of Notification No. 12/2017-CGST(Rate) dated 28-06-2017 as amended by Notification No. 2/2018-CT(Rate) dated 25-01-2018?*

Query 2: *Whether printing of post examination items like mark sheets, Degree certificate, grade sheets, rank sheets, rank cards, certificates to educational boards, after scanning the OMR sheets and processing of data in relation to conduct of examination be treated as exempted supply by virtue of Sl. No. 66 of Notification No. 12/2017-CGST (Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT (Rate) dated 25-01-2018?*

Query 3: *Whether scanning and processing of results of the examination be treated as exempted supply of services by virtue of Sl. No. 66 of Notification No. 12/2017-CGST (Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018?*

5. STATEMENT OF APPLICANT'S INTERPRETATION OF LAW ON THE ABOVE FACTS AND QUERIES

- The services rendered by the applicant to the Educational Institutions, upto higher secondary and above are exempt in terms of serial No. 66 of Notification No. 12/2017CGST(Rate) dated 28-06-2017 as amended by 02-08-2018-CT(Rate) dated 25-01-2018.
- The services provided to educational institution is by way of printing question papers, OMR sheets and answer booklets which enable the institutions to conduct the examinations and this service provided by the applicant is towards conduct of examinations.
- The applicant submits that the exemption provided is applicable to them and thus the service provided by way of supply of materials for conducting of examinations will not be liable to GST.
- Every materials supplied are purely intended for conducting of examination and communication of results.

- The said activity acts as a last leg towards completion of the activity of conducting the examination process by the Educational Institutions. The exemption notification is applicable as the services provided by the applicant to the Educational Institution by way of post-examination materials will not be liable to GST.
- The above mentioned services are normally not carried out by the educational institution by themselves but outsourced to other service providers due to lack of infrastructure for printing, administrative convenience, confidentiality, volume etc.
- When such services are procured by the educational institution, they tantamount to the services relating to conduct of examination which will fall within the ambit of exemption outlined under serial No. 66 of Notification No. 12/20170CGST(Rate) dated 28-06-2017 as amended by 02-08-2018-CT(Rate) dated 25-01-2018. Hence the notification has to be applied to the applicant's case.
- The applicant further draws attention to the following decisions of the Advance Ruling Authorities in other states, wherein the said activity is considered as service and exempted from GST.
 - TSAAR (Telungana State) Order No. 24/2021 dated 05-11-2021 – M/s. Hi-tech Print Systems Limited, Hyderabad.
 - Maharashtra AAR Order No. GST-ARA-89/2018-19/B-23 dated 27-02-2019 – M/s. Orient Press Limited, Maharashtra.
 - Gujarat AAR Order No. GUL/GAAR/R/2018/16 dated 23-08-2018 – M/s. Edutest Solutions Private Limited.
 - West Bengal AAR Order No. 20/WBAAR/2023-24 dated 13-09-2023 – M/s. Sarswathy Press Limited.
 - Karnataka AAR Order No. KAR ADRG 24/2022 dated 12-08-2022 – M/s. Vanijya Therige Karyalaya, Bangalore.
- Vide Circular No. 151/07/2021-GST dated 17-06-2021 issued by CBIC in terms of entry No. 66 of the Notification, it clarified that supply of input services by way of printing of question papers, admit card to the universities is not subject to tax and the universities are not required to pay GST on such supply of input services to conduct such examinations.
- 'Principal Supply' has been defined in Section 2(90) of the Act as 'the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of the composite supply is ancillary'. Vide Circular No. 151/07/2021-GST dated 17-06-2021 the Board had clarified that input services provided to an educational institution relating to admission to, or conduct of examination is also exempt from GST.

- 'Educational Institution' are defined at 2(y) in the said notification as "Education institution' means an institution providing services by way of (i) Pre-school education and education upto higher secondary school or equivalent; (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being force; (iii) education as part of an approved vocational education course.

6. Additional submission by the applicant dated 23-03-2024

For the Query raised on customers like (a) Reva University, (b) AMET University, (c) Dr. MGR Educational and Research Institution University all are coming under UGC Act for the purpose of providing education to the society.

- Applicability of Notification 12/2017-CGST dated 28-06-2017 to IGST transactions. Similar Notification issued under IGST also. Notification No. 08/2017 dated 28-06-2017 which is applicable for interstate transactions. Hence, the exemptions allowed under notification No. 12/2017-CT(Rate) dated 28-06-2017 is also applicable for interstate transactions as per Notification No. 08/2017-IGST(Rate) dated 28-06-2017. Hence, the transactions entered into with interstate educational institutions are eligible for this benefit.
- OMR (Optical Mark Reading) sheets for all type of exams: The applicant is seeking advance ruling only for the supply made by them to recognized universities under laws of the land and not for all supplies of OMR to others. They further confirm that the meaning for all types of exams is purely restricted to exams conducted by the university recognized by Indian Laws.
- SAC/HSN category and description: The applicant have mentioned computer stationery under SAC/HSN category and has given detailed description of the product in the invoice particulars; that they have selected the options as per SAC/HSN available in the category; that however they have given clear description in the particulars for clear understanding and nature of service provided. Accordingly, they informed that there is not discrepancy in the nature of service provided by them and the categories mentioned.

7. COMMENTS OFFERED BY JOINT COMMISSIONER, CHENNAI SOUTH, CGST

After discussing query raised by the applicant, the Joint Commissioner, Chennai South, CGST, Nandanam has concluded that

- Printing of pre-examination items like hall tickets, question paper, OMR(Optical Mark Reading) Sheets, Answer booklets for conducting examination by the educational boards shall be treated as exempted supply of service in terms of Sl. No. 66 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018 provided if such supply is intra-state supply. Provided further that such services rendered to the educational institution is used only for imparting education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force.

- Printing of post-examination items like mark sheets, degree certificates, grade sheets and processing of data in relation to conduct of examination be treated as exempted supply by virtue of Sl. No. 66 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018 provided if such supply is intra-state supply. Provided further that such services rendered to the educational institution is used only for imparting education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force.
- Scanning and processing of result of the examination be treated as exempted supply of services in terms of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018 provided if such supply is intra-state supply. Provided further that such services rendered to the educational institution is used only for imparting education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force.

8. PERSONAL HEARING

Personal hearing was held on 03-01-2025. Shri. Kalyanasundaram Baskaran, GST Practitioner and Authorised Representative of the applicant attended the hearing. The authorized representative (AR) of the applicant reiterated the submissions made in the application and explained the activities being carried out by the applicant. The members requested AR to furnish sample copies of agreements and purchase orders entered into with Universities & Colleges. Later the applicant has furnished sample copies.

9. DISCUSSION AND FINDINGS

9.1. The applicant sought clarification regarding the applicability of the exemption for the services classified at Serial No. 66(b)(iv) of Notification No. 12/2017, dated 28-6-2017 as services provided to 'Educational Institution, relating to admission to, or conduct of examination, i.e printing of pre-examination and post-examination related documents and scanning & processing of results of the examination.

9.2. In this connection, the Central Board of Indirect Taxes had issued a Circular No. 151/07/2021-GST CBIC-190354/36/2021, dated 17-6-2021 clarifying whether the activities falling under Serial No. 66 of Notification No. 12/2017 are eligible for exemption.

9.3. Vide Sl. No. 66 of the Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017 as amended by Notification No. 02/2018-CT (Rate) dated 25-01-2018, read with the definition of 2(y) of the said notification it was clarified that GST is exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and questions papers etc., when provided to such Boards under S. No. 66(b)(iv) of Notification No. 12/2017-CT(Rate).

9.4. As seen from the averment of the applicant they claim to supply services which are related to conduct of examination. Sl. No. 66 of Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017 provides for exemption for services related to admission to or conduct of examination by such institution. Therefore if the applicant is providing any service in relation to conduct of examination by an educational institution i.e., a Central or a State educational boards as defined under the Act in the notification then such services qualified to be exempt under Entry No. 66 of Notification No. 12/2017.

9.5 The applicant has sought clarification regarding the applicability of the exemption for the services rendered by them to educational institutions are classified at Serial No. 66(b)(iv) of Notification No. 12/2017, dated 28-6-2017.

9.6 The applicant submitted that services which they are providing to "educational institution" are as defined at Sl. No. (y) of definition provided in Notification No. 12/2017-Central Tax (Rate) are exempt services under GST law.

9.7 As per the facts submitted by the applicant, the content and design are provided by their customers and the applicant is doing printing on the materials owned by them as per the requirements of their customer. Hence, here the first issue to be decided is whether the supply of test papers/question papers by the applicant for educational institutes should be treated as supply of goods or supply of services as the applicant makes the supply using the paper and ink owned by him.

9.8 The supply made by the applicant cannot be classified as selling of question papers to the educational institutes as the content to be printed on them is given by the latter to the applicant. The supply of Printed materials as required by the institution cannot be *in toto* categorised as supply of goods to the educational institutes, as this is not a ready-made printed material bought by recipient who does not own the content in the material to be bought, but it is a composite supply of providing printing services on the papers owned by him. This composite supply involves both supply of printing services and supply of the paper owned by him on which the printing is done as per the content given by the educational institutes.

9.9 Printing of contents supplied by the institute is the Principal supply of the composite supply, made by the applicant, which involves goods and services i.e. papers and printing services. The supply of papers is an integral part of the composite supply, without which the contents cannot be printed. But the same cannot be called as principal supply as the purpose for which the educational institutes contracted with applicant is not for buying papers but for the printing services. The content to be printed is based on the specifications given by the educational institutes and the applicant has no role in deciding the same. Therefore supply of printing of the content supplied by the recipient of supply] is the principal supply and the same is clarified by **Circular No. 11/11/2017-GST, dated 20-10-2017.**

10. The next issue to be examined is applicability of Sr. No. 66 of Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017, as amended *vide* clause (o) of Notification No. 2/2018-Central Tax (Rate), dated 25-1-2018, read with Sr. No. 27 of Notification No. 11/2017-Central Tax (Rate), dated 28-6-2017, as amended,-

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
66	Heading 9992	<p>Services provided -</p> <p>(a) by an educational institution to its students, faculty and staff;</p> <p>(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;</p> <p>(b) to an educational institution, by way of,</p> <p>-</p> <p>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any midday meals scheme sponsored by the Central Government, State Government or Union territory;</p> <p>(iii) security or cleaning or housekeeping services performed in such educational institution;</p> <p>(iv) services relating to admission to, or conduct of examination by, such institution;</p> <p>(v) supply of online educational journals or periodicals :</p> <p>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 :</p> <p>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.</p>	NIL	NIL

10.1 "Educational institution" has been defined in the Notification No. 12/2017-Central Tax (Rate) as follows:-

(y) "educational institution" means 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;
- (iii) education as a part of an approved vocational education course;

10.2 Therefore, as per Sr. No. 66(b)(iv) of Notification No. 12/2017-Central Tax (Rate), as amended, 'services provided to an educational institution, by way of services relating to admission to, or conduct of examination by, such institution' is exempted from payment of Goods and Services Tax. It is to be noted that exemption is given only to services and not to goods in this Notification and the principal supply of the composite supply made by the applicant is printing services.

11. Sr. No. 27 of Notification No. 11/2017-Central Tax (Rate) reads as follows :

Sl. No.	Chapter, Section or Heading	Description of Services	Rate (per cent.)	Condition
27	Heading 9989	(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer.	6	-
		(ii) Other manufacturing services; publishing, printing and reproduction services; materials recovery services, other than (i) above.	9	-

12. The service of printing of question papers, if supplied by the applicant to other than 'educational institutions' would attract goods and service tax at rate as specified under Sr. No. 27(i) of Notification No. 11/2017 Central Tax (Rate), as amended, at rate of 12% (CGST 6% + SGST 6% or IGST 12%).

13. In this connection, it is to inform that the Central Board of Excise and Customs has issued a **Circular No. 151/07/2021-GST, dated 17-6-2021 (F. No. CBIC-190354/36/2021)** and clarified that activities falling under Serial No. 66 of Notification No. 12/2017 are exempted. The relevant portion is reproduced below -

"3.1 The following services supplied by an educational institution are exempt from GST vide Sl. No. 66 of the Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017, 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;

3.2 Similarly, services provided to an educational institution, relating to admission to, or conduct of examination is also exempt from GST [Sl. No. 66(b)(iv)-12/2017-C.T. (Rate)].

3.3 Educational institutions are defined at 2(y) of the said notification as follows -

“(y) educational institution” means 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 recognized by any law for the time being in force;

(iii) education as a part of an approved vocational education course;”

4(ii) GST is also exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and questions papers etc., when provided to such Boards [under S. No. 66(b)(iv) of notif. No. 12/2017-C.T. (R)].”

14. Therefore it was clarified that GST is exempt on input services relating to admission to, or conduct of examination, such as online testing service, result publication, printing of notification for examination, admit card and question papers etc., when provided to educational institutions under S. No. 66(b)(iv) of Notification No. 12/2017-CT (Rate). Therefore the suppliers of these services can avail the benefit of exemption from payment of GST on these services.

15. The applicant claims that he supplies printing of Answer booklets with or without OMR, Question papers, Mark sheets, Degree Certificates, Grade Sheets, Rank Sheets, Rank Cards, Scanning & processing of results of examination, Hall tickets, OMR (Optical Mark Reading) sheets for all types of examinations as required by the educational institutions, using his own paper and ink. This is a composite supply, of which Printing services is the principal supply, as defined under Section 2(90) of the Central Goods and Services Tax Act, which makes HSN classification of the supply to be done on printing services which falls under Heading 9989. As it is a service done to educational institutions, the exemption under S. No. 66(b)(iv) of Notification No. 12/2017-CT(Rate) dated 28-06-2017 is eligible as the said Notification details the services provided to educational institution which are exempt. The same is clarified by Circular No. 151/07/2021-GST dated 17-6-2021 while dealing with the issue of supply of various services by National and State Boards.

16. In view of the foregoing, the ruling is given as under :

Ruling

- (i) Services of printing of pre-examination items like hall tickets, question paper, OMR sheets, answer booklet provided to ‘Educational Institutions’ for conducting examination shall be treated as exempted supply in terms of serial No. 66 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018.

- (ii) Services of printing of post-examination items like mark sheets, Degree Certificates, grade sheets, rank sheets, rank cards, certificates to educational boards, after scanning the OMR sheets and processing of data provided to 'Educational Institutions' in relation to conduct of examination shall also be treated as exempted supply in terms of serial No. 66 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018.
- (iii) Services of scanning and process of results of the examination for an 'Educational Institution' shall be treated as exempted supply in terms of serial No. 66 of Notification No. 12/2017-CT(Rate) dated 28-06-2017 as amended by Notification No. 02/2018-CT(Rate) dated 25-01-2018.


(B. SUSEEL KUMAR)
Member (SGST)




(BALAKRISHNA. S)
Member (CGST)

To

M/s. MEHRA COMPUTER SYSTEMS LIMITED
GSTIN: 33AAACM5391H1ZJ

Survey No. 142, Thangavelu Engineering College Road,
Karapakkam, Chennai -600 097.

//by RPAD//

Copy submitted to:

1. The Principal Chief Commissioner of GST & Central Excise,
26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600 034.
2. The Commissioner of Commercial Taxes,
2nd Floor, Ezhilagam, Chepauk, Chennai - 600 005.
3. The Commissioner of GST & Central Excise,
Chennai South Commissionerate.

Copy to:

1. The Assistant Commissioner (TNGST),
Chennai South Division, South-I Zone,
Royapettah Assessment Circle.
2. Master File/ Spare - 2.