

**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2026/14
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/48)

Date: 28 / 04 / 2026

Name and address of the applicant	:	M/s. Sanjaykumar Ishwerlal Sadadiwala, PLOTNO.201,202A,202B,203D,205,D301,D305, SUMEL FLATS, TADWADI, RANDE ROAD, ADAJAN, Surat, Gujarat, 395009.
GSTIN of the applicant	:	24AFXPS2660E1Z4.
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-57, Range-15, Division-7, Surat
Date of application	:	25.11.2025
Clause(s) of Section 97(2) of CGST/IGST Act, 2017, under which the question(s) raised.	:	(f) & (g)
Date of Personal Hearing	:	08.04.2026
Present for the applicant	:	Shri Bhavesh D. Saraiya, C.A.

Brief facts:

M/s. Sanjaykumar Ishwerlal Sadadiwala, Plot No.201-202A, 202B, 203D, 205D, 301D & 305D, Sumel flats, 2nd & 3rd floor, Tadwadi, Rander road, Adajan, Surat-395009 [for short – ‘applicant’], the proprietor of Friends Classes is registered under GST and their GSTIN is 24AFXPS2660E1Z4.

2. The applicant is engaged in imparting academic coaching to students enrolled in schools affiliated with recognized education boards (GSEB/CBSE) and is seeking an Advance ruling on the taxability of coaching services provided to Students of Standards 5 to 12 of GSEB and CBSE curriculum. The institute provides supplementary education in subjects taught in school to help students improve their academic performance. Details of education levels served by the applicant are as under:

Standard	Level of Education	Age Group
5 to 8	Primary	11-14 years
9 to 10	Secondary	15-16 years
11 to 12	Higher Secondary	16-18 years



3. The question raised by the applicant is as under:

“1. Whether the academic coaching services provided by Friends Classes, Surat to students of Standards 5 to 12 (GSEB/CBSE curriculum) are exempt under Entry 66 of Notification No.12/2017-CTR as “education services” or are taxable @18% under SAC 999293 as “commercial coaching services?”

4. Personal hearing was granted on 08.04.2026 wherein Shri Bhavesh D. Saraiya, C.A., appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application. The representative has also submitted additional reply on 08.04.2026 by the applicant, which, in brief is as under:

(i) They have established their tuition classes i.e. “Friend Classes” on 1st July, 1984 and have been conducting classes in this institute very well for the students of Std. 5 to 12 for the last 42 years with the motive of providing best education.

(ii) School teaching is necessary and compulsory. Schools teach their subjects in the best possible manner and although students get best education in school, they need more practice, conceptual learning and best results and for that purpose, the students join the extra tuition classes that genuinely provide the basic service of education.

(iii) Education is the fundamental right of each and every child, that formal education up to Std. 12th is very much necessary and that present scenario is such that there are so many private schools and government schools, granted and non-granted schools with dissimilar fees ratio.

(iv) Education is the fundamental right of every individual and is the best form of social service that converts a student into a serviceable loyal citizen of the nation.

(v) High cost affects the quality education and makes it less accessible to the low-income and middle-income groups to enter top institutions worsening success inequalities. Specialized education and skill-based courses are at high cost, discouraging skill development efforts outside the traditional formal system for economically weaker sections.

(vi) No student should be deprived of getting equal opportunity just because of high cost of education.

(vii) They firmly believe that taxes must not apply on any educational institutions for the students of up to 12th Std. all over India.



Discussion and findings

5. At the outset, we would like to state that the provisions of both the CGST Act and the GGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the GGST Act.

6. We have considered the submissions made by the applicant in their application for advance ruling, as well as the submissions made, both oral and written, during the course of the personal hearing, and also the submissions made by the Assistant Commissioner of State Tax, Unit 57, Surat. We have also considered the issue involved, the relevant facts & the applicant's submissions/views in respect of question on which the advance ruling is sought.

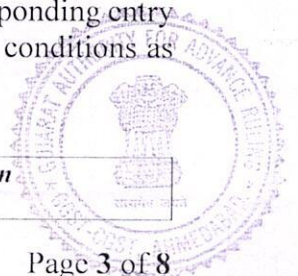
7. The applicant wants to know whether the academic coaching services provided by Friends Classes, Surat to students of Standards 5 to 12 (GSEB/CBSE curriculum) are exempt under Entry 66 of Notification No.12/2017-CTR as "education services" or are taxable @18% under SAC 999293 as "commercial coaching services. For the purpose, it becomes obligatory to refer to the relevant Notifications of the Good and Services Tax Act, 2017. We find that Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 contains a comprehensive list of services which are exempted from the Goods and Services Tax. Entry No.66 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 (as amended) reads as under:

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Notification No. 12/2017- Central Tax (Rate)
New Delhi, the 28th June, 2017.

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the intra-State supply of services of description as specified in column (3) of the Table below from so much of the central tax leviable thereon under sub-section (1) of section 9 of the said Act, as is in excess of the said tax calculated at the rate as specified in the corresponding entry in column (4) of the said Table, unless specified otherwise, subject to the relevant conditions as specified in the corresponding entry in column (5) of the said Table, namely:-

Sl. No	Chapter, Section, Heading, Group or	Description of services	Rate	Condition
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	<i>Service Coden (Tariff)</i>		<i>(per cent)</i>	
01.	Chapter 99	Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities.	Nil	Nil
02.	Chapter 99	Services by way of transfer of a going concern, as a whole or an independent	Nil	Nil

66.	Heading 9992 or Heading 9993	<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>(i) transportation of students, faculty and staff;</p> <p>(ii) catering, including any mid-day 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 entry (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,-</p> <p>(i) pre-school education and education up to higher secondary school or equivalent; or</p> <p>(ii) education as a part of an approved vocational education course;</p>	Nil	Nil

From the above, we find that the exemption in Entry No.66 of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017 is available only to the services provided by an educational institution to its students, faculty and staff. It therefore becomes necessary to refer to the definition of “Educational institution” as mentioned in the aforementioned Notification.

“Educational Institution” has been defined at para-2(y) of the aforementioned notification and reads as under:

(y) “educational institution” means an institution providing services by way of,-

(i) pre-school education and education up to higher secondary school or equivalent;

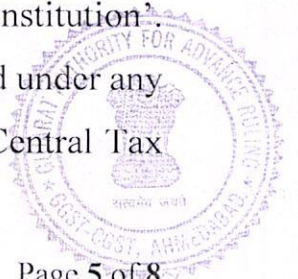
(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

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



8. We find that the applicant is engaged in imparting academic coaching to students enrolled in schools affiliated with recognized education boards (GSEB/CBSE) i.e. supplementary education in subjects taught in school to students studying in classes 5 to 12 (falling in the age group 11–18 years) in order to help them improve their academic performance. As per Oxford Learner’s Dictionaries, “**supplementary**” means provided in addition to something else—often to improve, complete, or support it. Therefore, **supplementary education** refers to additional training, courses, or learning materials that complement mainstream schooling or training to further develop skills or knowledge. As per Merriam-Webster Dictionary, “supplementary” means added or serving as a supplement; additional. Therefore, in the context of school, **supplementary education** refers to educational activities or resources that provide additional instruction or support beyond the standard school curriculum and regular school day. We therefore find that the supplementary education provided by the applicant is essentially extra tuition for school students, where they receive personalized academic support, help with clearing doubts, and structured exam preparation. These classes use customized study materials to improve students’ grades and confidence, offer learning at a pace suited to each student, and help them better understand subjects by filling the gaps left during regular school hours. Further, the applicant themselves have submitted that although students get the best education in school, they need more practice, conceptual learning and best results and for that purpose, the students join their extra tuition classes that genuinely provide the basic service of education.

9. In view of the above, we find that the supplementary education provided by the applicant is NEITHER pre-school education and education up to higher secondary school or equivalent NOR education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force NOR ‘education as a part of an approved vocational education course’ and is therefore not covered under the definition of “Educational Institution” as defined under Para-2(y) of Notification No.12/2017-Central Tax (Rate) dated 28.06.2017. Since, the exemption under Entry No.66 of the aforementioned Notification is available only to ‘Educational Institutions’ as discussed earlier, the said exemption is not available to the applicant as it is not covered under the definition of ‘Educational Institution’. We also find that the said service provided by the applicant is not covered under any of the chapter, section or headings under the Notification No.12/2017-Central Tax



(Rate) dated 28.06.2017 which implies that no exemption is available to the services provided by the applicant under the said Exemption notification.

10. We further find that Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 contains a comprehensive list of services which are taxable under the GST regime. We also find that all the services are covered/classified under Chapter 99 in the GST regime. On going through the said list, we find that the services provided by the applicant would be aptly covered under the head 'Education Services' falling under Entry No.30 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017. Entry No. 30 to Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 reads as under:

[TO BE PUBLISHED IN THE GAZZETE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

*Government of India
Ministry of Finance
(Department of Revenue)
Notification No. 11/2017- Central Tax (Rate)
New Delhi, the 28th June, 2017.*

G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 9, subsection (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby notifies that the central tax, on the intra-State supply of services of description as specified in column (3) of the Table below, falling under Chapter, Section or Heading of scheme of classification of services as specified in column (2), shall be levied at the rate as specified in the corresponding entry in column (4), subject to the conditions as specified in the corresponding entry in column (5) of the said Table:-

<i>Sl. No</i>	<i>Chapter, Section, or Heading</i>	<i>Description of services</i>	<i>Rate (per cent)</i>	<i>Condition</i>
01.	Chapter 99	All services	Nil	Nil
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30.	Heading 9992	Education services	9	---

11. We also find that the said services are liable to tax at 9% CGST + 9% SGST (total GST 18%). Further, on going through the Annexure attached to the Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, we find that "Education Services" is appearing under Section 9 (Sr.No.559) at Sr.No.581 (Heading 9992) in the Annexure to Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 and reads as under:



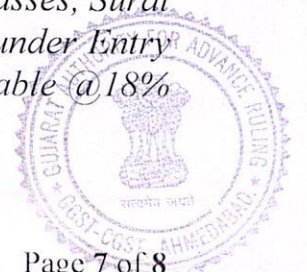
<i>Annexure: Scheme of Classification of Services</i>			
<i>S.No.</i>	<i>Chapter, Section, Heading or Group</i>	<i>Service Code (Tariff)</i>	<i>Service Description</i>
01.	Chapter 99	----	All services.
559	Section 9		Community, social and personal services and other miscellaneous services.
581	Heading 9992		Education services.
582	Group 99921		Pre-primary education services
583		999210	Pre-primary education services
584	Group 99922		Primary education services
585		999220	Primary education services
586	Group 99923		Secondary education services
587		999231	Secondary education services, general
588		999232	Secondary education services, technical and vocational
589	Group 99924		Higher education services
590		999241	Higher education services, general
591		999242	Higher education services, technical
592		999243	Higher education services, vocational
593		999249	Other higher education services
594	Group 99925		Specialised education services
595		999259	Specialised education services
596	Group 99929		Other education and training services and educational support services
597		999291	Cultural education services
598		999292	Sports and recreation education services
599		999293	Commercial training and coaching services
600		999294	Other education and training services nowhere else classified
601		999295	Services involving conduct of examination for admission to educational institutions
602		999299	Other educational support services

12. On going through the above annexure, we find that the 'Education Services' provided by the applicant would be covered under Group 99929 (Sr.No.596) under "Other education and training services and educational support services" and specifically covered under Entry No.599 (Service Code (Tariff) 999293) under "Commercial training and coaching services" and liable to GST @ 18% (9% CGST + 9% SGST).

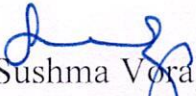
13. In view of the above, we rule as under: -

RULING


Q.1 Whether the academic coaching services provided by Friends Classes, Surat to students of Standards 5 to 12 (GSEB/CBSE curriculum) are exempt under Entry 66 of Notification No.12/2017-CTR as "education services" or are taxable @18% under SAC 999293 as "commercial coaching services?"



A.1 The academic coaching services provided by Friends Classes, Surat to students of Standards 5 to 12 (GSEB/CBSE curriculum) are covered under "Education Services" at Sr.No.30 of Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, falls under Entry No.599 (Service Code (Tariff) 999293) of Annexure to Notification No.11/2017-Central Tax (Rate) dated 28.06.2017 as "commercial training and coaching services" and is liable to GST at 18% (9% CGST + 9% SGST).


(Sushma Vora)
Member (SGST)




(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 28/04/2026