RAJASTHAN AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX

ROOM NO. 208, KAR BHAWAN, AMBEDKAR CIRCLE,
BHAWANI SINGH ROAD, C-SCHEME
JAIPUR – 302005 (RAJASTHAN)

ADVANCE RULING NO. RAJ/AAR/2026-27/11

Mahipal Singh Additional Commissioner	:	Member (Central Tax)
Dr. Akhedan Charan Additional Commissioner	:	Member (State Tax)
Name and address of the applicant	:	M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED, CP-06, SANKALP, INDRA VIHAR, KOTA, RAJASTHAN-324005
GSTIN of the applicant		08AAVCA8216C1ZJ
Clause(s) of Section 97(2) of CGST/SGST Act, 2017, under which the question(s) raised	:	(b) applicability of a notification issued under the provisions of the Act
Date of Personal Hearing	:	13.07.2026
Present for the applicant	:	Mr. Kumar Vikas Jain, Mr. Pratik Sampat, Mr. Mihir Maru
Date of Ruling	:	30-07-2026

1. केंद्रीय वस्तु एवं सेवा कर अधिनियम, 2017 तथा राजस्थान वस्तु एवं सेवा कर अधिनियम, 2017 (जिन्हें आगे क्रमशः 'सीजीएसटी अधिनियम' एवं 'आरजीएसटी अधिनियम' कहा गया है) की धारा 102 के अनुसार, इस अग्रिम निर्णय में अभिलेख पर प्रत्यक्ष रूप से विद्यमान किसी त्रुटि के सुधार हेतु प्राधिकरण द्वारा संशोधन किया जा सकता है, यदि ऐसी त्रुटि आदेश की तिथि से छह माह की अवधि के भीतर स्वयं प्राधिकरण के संज्ञान में आए अथवा आवेदक, संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी द्वारा उसके संज्ञान में लाई जाए। तथापि ऐसा कोई संशोधन, जिससे कर देयता में वृद्धि हो अथवा अनुमन्य इनपुट टैक्स क्रेडिट में कमी हो, आवेदक/अपीलकर्ता को सुनवाई का अवसर प्रदान किए बिना नहीं किया जाएगा।

1. In terms of Section 102 of the Central Goods and Services Tax Act, 2017 and the Rajasthan Goods and Services Tax Act, 2017 (hereinafter referred to as the CGST Act and the RGST Act respectively), this Advance Ruling may be amended by the Authority for Advance Ruling so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority on its own motion or is brought to its notice by the applicant or the concerned officer or the jurisdictional officer within a period of six months from the date of the order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

2. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 103(1) के अनुसार, अध्याय XVII के अंतर्गत दिया गया यह अग्रिम निर्णय केवल निम्नलिखित पर बाध्यकारी होगा: (क)

उस आवेदक पर जिसने अधिनियम की धारा 97(2) में उल्लिखित विषय के संबंध में अग्रिम निर्णय प्राप्त किया है; तथा (ख) उक्त आवेदक के संबंध में संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी पर।

2. Under Section 103(1) of the CGST Act, 2017 and the RGST Act, 2017, this Advance Ruling pronounced under Chapter XVII of the Acts shall be binding only: (a) on the applicant who had sought it in respect of any matter referred to in Section 97(2) of the Acts; and (b) on the concerned officer or the jurisdictional officer in respect of the applicant.

3. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 103(2) के अनुसार, यह अग्रिम निर्णय तब तक बाध्यकारी रहेगा जब तक कि उस निर्णय के आधारभूत विधिक प्रावधान, तथ्य अथवा परिस्थितियों में कोई परिवर्तन न हो जाए।

3. In terms of Section 103(2) of the CGST Act, 2017 and the RGST Act, 2017, this Advance Ruling shall be binding unless the law, facts or circumstances supporting the original ruling have changed.

4. सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 104(1) के अनुसार, यदि प्राधिकरण यह पाता है कि आवेदक ने धोखाधड़ी, महत्वपूर्ण तथ्यों के दमन अथवा तथ्यों के मिथ्या प्रतिपादन द्वारा यह अग्रिम निर्णय प्राप्त किया है, तो वह आदेश द्वारा ऐसे निर्णय को प्रारंभ से ही शून्य (Void ab initio) घोषित कर सकता है और ऐसी स्थिति में अधिनियमों तथा उनके अधीन बनाए गए नियमों के सभी प्रावधान आवेदक पर ऐसे लागू होंगे मानो यह अग्रिम निर्णय कभी दिया ही नहीं गया हो।

4. Under Section 104(1) of the CGST Act, 2017 and the RGST Act, 2017, where the Authority finds that the Advance Ruling has been obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of the Acts or the Rules made thereunder shall apply to the applicant as if such Advance Ruling had never been made.

5. इस अग्रिम निर्णय के विरुद्ध अपील, सीजीएसटी अधिनियम, 2017 एवं आरजीएसटी अधिनियम, 2017 की धारा 100 के अंतर्गत राजस्थान अपीलीय अग्रिम निर्णय प्राधिकरण (Appellate Authority for Advance Ruling, Rajasthan) के समक्ष प्रस्तुत की जाएगी। ऐसी अपील निर्णय की सूचना आवेदक, संबंधित अधिकारी अथवा क्षेत्राधिकार अधिकारी को प्राप्त होने की तिथि से तीस दिनों के भीतर प्रस्तुत की जानी होगी। यदि अपीलीय प्राधिकरण यह संतुष्ट हो कि अपीलकर्ता पर्याप्त कारणों से उक्त अवधि के भीतर अपील प्रस्तुत नहीं कर सका, तो वह अधिकतम अतिरिक्त तीस दिनों की अवधि तक विलंब को क्षम्य करते हुए अपील स्वीकार कर सकता है।

5. Any appeal against this Advance Ruling shall lie before the Appellate Authority for Advance Ruling, Rajasthan, in terms of Section 100 of the CGST Act, 2017 and the RGST Act, 2017. Such appeal shall be filed within **thirty days** from the date on which the ruling is communicated to the applicant, the concerned officer or the jurisdictional officer, as the case may be. The Appellate Authority may, if satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding **thirty days.**

The issue raised by M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED, CP-06, SANKALP, INDRA VIHAR,KOTA, RAJASTHAN-324005 (hereinafter *"the applicant"*) is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2)given as under:

(b) Applicability of a notification issued under the provisions of the Act

A. **SUBMISSION OF THE APPLICANT (in brief):-**

Brief facts of the case:

1.1 The Applicant is a privately held education institution providing education to students for competitive exams in streams such as IIT-JEE, NEET, and other competitive examinations. The Applicant also offers digital coaching programs i.e. live online classes and pre-recorded courses through its e-learning platform, through its website and its mobile application. The institute is headquartered in Kota, Rajasthan, and operates multiple centres in Rajasthan and other States across India.

1.2 The applicant is in process of introducing additional batches of commercial coaching courses. In this regard, at the time of admission/enrolment of the students, the Applicant is likely to collect details of students. Applicant envisages that consideration is likely to be paid by parents / guardian / or any business enterprise which sponsors the education for the student.

1.3 Typically, Applicant is likely to have 2 type of customers -

- Type 1 - Parents or guardians
- Type 2 – Business enterprises where student is identified by business enterprises itself

1.4 At the time of admission/enrolment of students, the Applicant collects details of students and their parents/guardians. GSTIN details are not mandatorily collected at the time of admission.

1.5 In the ordinary course of operations, the Applicant receives requests from parents, guardians, or sponsoring business enterprises of students to issue GST tax invoices in the name of a registered person. Such person furnishes a valid GSTIN — which may belong to a proprietorship, partnership firm, LLP, private limited company, or any other registered entity — and requests that the invoice be issued in such entity's name, considering that they are paying the consideration.

1.6 In the ordinary course of operations, the Applicant is likely to receive requests to issue a valid GST tax e-invoices with IRN in the name of a GST registered person if the parents / guardian or any business enterprise is registered for GST purpose.

1.7 Considering the consideration is received from the recipient (i.e. parents or guardians or business enterprise) who are liable to pay the course fees for student, the Applicant intends to treat such registered person as the "recipient" within the meaning of Section 2(93)(a) of Central Goods and Services Act, 2017 ("CGST Act").

1.8 Upon receipt of a 15 digit active GSTIN, the Applicant is likely to issue a GST compliant tax invoice capturing the GSTIN of such registered person.

1.9 The Applicant determines the place of supply for such transactions in accordance with Section 12(5)(a) of the IGST Act, 2017, treating the location of the registered person as the place of supply. Consequently, the Applicant will report all such tax invoices in GSTR-1 as B2B supplies and will discharge its full GST liability on every such transaction in GSTR-3B.

1.10 This ruling pertains to determination of applicability of provisions governing the issuance of e-invoices as prescribed under Notification No. 13/2020 – Central Tax dated 21 March 2020 (as amended from time to time). The said notification lays down the classes of registered persons required to generate invoices in a prescribed electronic format, along with the manner and conditions for reporting such invoices to the designated Invoice Registration Portal (IRP) for authentication.

B. INTERPRETATION AND UNDERSTANDING OF APPLICANT ON QUESTION RAISED (IN BRIEF)

Query 1 – Whether Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time is applicable to the Applicant in case of supplies to GST registered recipient liable to pay consideration.

2.1 As per Section 31(2) of CGST Act read with Rule 46 of CGST Rules, a registered person supplying taxable services shall, before or after the provision of service but within a prescribed period, issue a tax invoice, showing the description, value, GSTIN of the recipient, tax charged thereon and such other particulars as may be prescribed

2.2 In this context, Rule 48(4) of Central Goods and Services Rules, 2017 ("CGST Rules") prescribes that the Government shall notify such class of registered person who shall comply with E-invoice provision by obtaining an Invoice Reference Number ("IRN") upon uploading information about invoices on the Common Goods and Services Tax Electronic Portal and capture the IRN and QR code on the body of the invoice.

Relevant extract of Rule 48(4) of CGST Rules is reproduced below:

"(4) The invoice shall be prepared by such class of registered persons as may be notified by the Government, on the recommendations of the Council, by including such particulars contained in ***FORM GST INV-01*** *after obtaining an Invoice Reference Number by uploading information contained therein on the Common Goods and Services Tax Electronic Portal in such manner and subject to such conditions and restrictions as may be specified in the notification. Provided that the Commissioner may, on the recommendations of the Council, by notification, exempt a person or a class of registered persons from issuance of invoice under this sub-rule for a specified period, subject to such conditions and restrictions as may be specified in the said notification."*

2.3 In this regard, the Government vide Notification No. 13/2020 – Central Tax dated 21 March 2020 (as amended from time to time) has notified that registered person, other than a government department, a local authority, a Special Economic Zone unit and those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds five crore, shall generate E-invoice in respect of supply of goods or services or both to a registered person or for exports.

Relevant extract of Notification No. 13/2020 – Central Tax is reproduced below:

"G.S.R. 196(E).- In exercise of the powers conferred by sub-rule (4) of rule 48 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred as said rules), the Government on the recommendations of the Council, and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 70/2019 - Central Tax, dated the 13th December, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 926 (E), dated the 13th December, 2019, except as respects things done or omitted to be done before such supersession, hereby notifies registered person, other than a government department, a local authority, a Special Economic Zone unit and those referred to in sub-rules (2), (3), (4) and (4A) of rule 54 of the said rules, whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds five crore rupees, as a class of registered person who shall prepare invoice and other prescribed documents, in terms of sub-rule (4) of rule 48 of the said rules ***in respect of supply of goods or services or both to a registered person*** *or for exports."*

2.4 In view of the above provision and notification, a registered person whose aggregate turnover in any of the preceding financial year exceeds INR 5 crore, is required to comply with e-invoice provisions as per Rule 48(4) of CGST Rules in respect of supply of goods or services to registered person.

2.5 The Applicant is primarily an education institution providing coaching services to students for competitive exams in streams such as IIT-JEE, NEET, and other competitive examinations. In light of the provisions of Section 31 of CGST Act and Rule 48(4) of CGST Rules, the Applicant crosses the mentioned threshold and is required to issue a valid tax e-invoice with IRN in order to comply with the provisions of Rule 48(4) of CGST Rules.

2.6 At the time of admission/enrolment of the students, the Applicant is likely to collect details of students.

2.7 As stated above, the Applicant submits that, in the ordinary course of business, the student owing to their age and lack of independent financial or contractual capacity is neither in a position to undertake nor expected to discharge the obligation to pay course fees. Accordingly, both in substance and form, the liability to pay consideration rests with the parents, guardians, or sponsoring business enterprises, who assume the financial responsibility for such services.

2.8 In such cases, the Applicant is likely to receive requests from recipient liable to pay consideration i.e. parents or guardians or business enterprise to issue a valid GST tax e-invoices with IRN as per Notification No. 13/2020–Central Tax dated 31 March 2020 (as amended from time to time) in the name of a registered person. The recipient furnishes the GSTIN and requests that the invoice be issued in the name of parent / guardian / business enterprise.

2.9 GST law does not expressly mandate verification of the recipient's GSTIN by the supplier while issuing an invoice. In the absence of any specific statutory requirement in this regard, the supplier is generally expected to rely on the GSTIN as furnished by the recipient in the ordinary course of business. This implies that, where a GSTIN is furnished by the recipient, the supplier is entitled to rely upon the same as a valid identifier for compliance purposes, subject only to reasonable and prima facie verification. Such reliance would ordinarily be displaced only in cases of evident inconsistencies or defects, such as an invalid structure (e.g., not conforming to the prescribed 15-digit format) or inactive status on the GST portal.

2.10 While not explicitly required by law, the Applicant submits that its due diligence obligation is limited to verifying the active status of the GSTIN furnished through the GST Common Portal to ensure that such GSTIN can be reported in GST returns and such supplies can be classified as B2B supplies.

2.11 The GST framework is a self-executing compliance system. When a registered person furnishes a valid GSTIN and requests issuance of invoice in its name, Section 31 read with Rule 46 requires the Applicant to include such GSTIN on the tax invoice. No provision of the CGST Act, IGST Act, or Rules thereunder empowers or obliges the Applicant to refuse issuance of a B2B invoice merely on the ground that the end-consumer is a student.

2.12 On the contrary, refusal to issue a proper tax invoice when a valid GSTIN is furnished may itself constitute non-compliance under Section 122(1)(i) of the CGST Act (failure to issue invoice in accordance with the Act).

2.13 Accordingly, the GSTIN provided by the recipient of services would need to be accepted on face value, without an obligation on the supplier to independently validate or authenticate it beyond reasonable due diligence. This position aligns with the practical challenges in real-time verification and the compliance framework, which primarily places the responsibility to furnish correct registration details on the recipient themselves.

2.14 The Applicant reiterates that the Applicant is engaged in provision of coaching services to the students and the recipient liable to pay consideration (i.e. parents or guardians or business enterprise) are likely to provide their GSTIN for the purpose of invoicing along with IRN for such payment of fees

2.15 As per Section 2(93)(a) of CSGT Act, a recipient of supply of services is defined to mean the person who is liable to pay such consideration, where a consideration is payable for the services.

Relevant extract of Section 2(93) of CGST Act is reproduced below:

"2. In this Act, unless the context otherwise requires,-

......

(93) "recipient" of supply of goods or services or both, means-

(a) where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;

(b) where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and

(c) where no consideration is payable for the supply of a service, the person to whom the service is rendered,

and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;"

2.16 The Applicant submits that the determination of the "recipient of services" must be guided foremost by the statutory definition provided under Section 2(93)(a) of CGST Act, which unequivocally provides that, where consideration is payable for a supply of services, the recipient shall be the person who is liable to pay such consideration.

2.17 Accordingly, the liability to discharge consideration assumes paramount importance and constitutes the primary and determinative factor in identifying the recipient of services for GST purposes.

2.18 The Applicant submits that the student is merely the end-user or beneficiary of the service. The GST law does not equate "beneficiary" with "recipient" where consideration exists. Since admission / course fees are provided for consideration, clause (a) of Section 2(93) of CGST applies exclusively, thereby excluding the student from being treated as the recipient.

2.19 Notification No. 13/2020 does not stipulate any obligation on the Applicant to validate the business purpose behind the recipient's GSTIN. Accordingly, the Applicant, as supplier of services, is mandatorily required to issue a tax E-invoice along with IRN for all such B2B supplies. The Applicant cannot decline issuance of an E-invoice on the ground that the services are rendered to a student, since the obligation is triggered by the recipient's registration status and furnishing of GSTIN — not by the identity of the end-user.

2.20 Further, the Applicant submits that, both in practical commercial terms as well as in established legal principles governing contracts, the arrangement for provision of coaching services clearly demonstrates that the parents or guardians or business enterprise constitute the contracting and liable party, and not the student.

2.21 It is submitted that the process of enrolment, execution of fee arrangements, and acceptance of terms and conditions is invariably undertaken by the parents or guardians or authorized signatory of business enterprise of the student. The contractual relationship, in substance and form, is designed to bind the parent or guardian or business enterprise, who undertakes financial responsibility.

2.22 Consequently, the contract of supply is likely to be formed between the Applicant and the parent or guardian or business enterprise, and not with the student. The student will merely receives the benefit of such services without assuming any enforceable contractual obligation.

2.23 In light of the above, the doctrine of privity of contract squarely applies, whereby rights and obligations under a contract are enforceable only between the contracting parties. Accordingly, the Applicant's enforceable rights (including right to receive payment) exist only against the parent or guardian or business enterprise and the student is neither liable for payment nor subject to legal recourse in case of default. Thus, both privity of contract and legal enforceability of consideration clearly indicate that the parent or guardian or business enterprise is the true recipient of services.

2.24 Further, the Applicant submits that the GST framework, particularly Section 2(93)(a) of CGST Act, recognises the person who bears the economic and legal liability to pay consideration as the "recipient," rather than the person who merely receives or consumes the service in a physical or functional sense.

2.25 Mere consumption, enjoyment, or end-use of services by a person distinct from the contracting or paying party does not, in itself, confer the status of 'recipient' upon such person under CGST Act. The statutory framework does not recognise "economic benefit" or "ultimate consumption" as the decisive criterion, particularly where the contractual obligation and consideration flow are clearly identifiable and legally enforceable.

2.26 This statutory position aligns with commercial reality, where the economic burden of the service is borne entirely by the parent or guardian or business enterprise, and the Applicant structures its transactions, pricing, and recovery mechanisms accordingly. GST law recognises the person who bears economic liability rather than mere physical recipient of service.

2.27 Commercially, the Applicant will raise invoices exclusively on recipient liable to pay consideration (i.e. the parent or guardian or business enterprise). Any payment defaults, disputes, or recovery proceedings will be directed against the parent. There exists no independent billing, liability, or recovery mechanism against the student. These practical aspects serve as strong evidentiary indicators of the intended and actual recipient of services.

2.28 The Applicant reiterates that students cannot be subjected to legal liability for payment of consideration, nor can recovery proceedings be initiated against them. Even otherwise, in the absence of a contractual obligation or financial undertaking, the student cannot be said to be "liable to pay consideration" within the meaning of Section 2(93)(a) of CSGT Act. Therefore, students fail to satisfy the essential statutory condition required to qualify as a "recipient", namely, liability to pay consideration.

2.29 The GST framework already recognises that the payer and the consumer may be different persons. Section 10(1)(b) of the IGST Act, 2017 expressly recognises bill-to/ship-to arrangements for goods, where the person ordering goods and the person taking delivery may be different. While Section 10(1)(b) pertains to goods, the underlying legislative principle — that the contracting/paying party may differ from the consuming party — applies equally to services by virtue of Section 2(93)(a).

2.30 The Applicant submits that similar interpretations have been adopted in various employer-employee arrangements wherein services consumed by employees but paid by employer, corporate training wherein employees benefit but company is recipient, insurance policies wherein the person insured and policyholder may be distinct, etc. In all such cases, the person liable for payment is regarded as the recipient, not the ultimate beneficiary.

2.31 In this regard, reference is drawn to the ruling by Tamil Nadu Appellate Authority for Advance Ruling in case of ***TVL. Batcha Noorjahan (M/s School Transport) [2025-VIL-34-AAAR dated 23 June 2025]*** In this case the transporter had an agreement with the school for transportation of students. The transportation cost is directly received from the parents and no consideration is being paid by the school but collected fees directly from parents. AAAR held that the parents were the recipients of the service. The school could not be regarded as the recipient since no consideration was payable by it and the flow of consideration is the decisive factor in determining the recipient.

2.32 Further, reliance is placed on the judgement of Hon'ble Supreme Court in case of ***Vodafone India Limited [(2025) 33 Centax 152 (S.C.) dated 06 May 2025]*** wherein it was held that the 'recipient of service' is the person who has contractually engaged the service provider and is contractually obliged to make the payment.

2.33 Reliance is placed on the judgement of Kerala High Court in case of ***Intertek India Private Limited [2026-VIL-573-KER dated 8 June 2026]*** wherein it was held that the petitioner discharged the entire liability towards the consideration for the transaction and also paid the tax, thus, on account of the same, the petitioner became qualified to be treated as the "recipient" as defined under Section 2(93) of the Act.

2.34 Further, reference is drawn to the ruling of Tamil Nadu Appellate Authority for Advance Ruling in case of ***Rajes Rama Varma [2020 (42) G.S.T.L. 278 (App. A.A.R. - GST - T.N.) dated 18 August 2020]*** wherein the applicant was engaged in providing professional and consultancy to US client of Doyen Systems (Principal). It was held that the recipient of services is the Principal since the consideration is paid by the Principal and the same cannot be directly claimed from US client.

2.35 Reliance is placed on the judgement of Bombay High Court which was affirmed by Hon'ble Supreme Court in case of ***K.C. Overseas Education Pvt. Ltd. [(2025) 34 Centax 222 (S.C.)/2025 (102) G.S.T.L. 195 (S.C.) dated 25 August 2025]*** wherein the petitioner was providing service to foreign universities who were paying consideration to petitioner for recommending names of students to foreign. It was held that the petitioner was not providing service to students in India by recommending their names to foreign university since the recipient of service is the foreign universities who are liable to pay consideration.

2.36 Reliance is placed on the judgement of Delhi High Court in case of ***Verizon Communication India Pvt. Ltd. [2018 (8) G.S.T.L. 32 (Del.) dated 12 September***

2017] wherein the petitioner had entered into a master supply agreement with overseas parent company for rendering connectivity services in India for the purpose of data transfer to subscribers of overseas parent company. It was held that the overseas parent company is the 'recipient' of such service since they paid for such service even though subscribers to services of overseas parent company may be 'users' of services provided by the petitioner.

2.37 In light of the above, the Applicant respectfully submits that the determinative factor under GST is liability to pay consideration, not actual consumption of service. In the case of coaching services, the parent or guardian or business enterprise is liable to pay fees and the student is only the beneficiary. Accordingly, the parent or guardian or business enterprise must be regarded as the "recipient of services" under Section 2(93)(a) of CGST Act considering they are liable to pay consideration.

2.38 In cases wherein the recipient of service i.e. the parents or guardians or business enterprise are registered under GST, the Applicant may be required to mandatorily comply with the provisions of Rule 48(4) of CGST Rules and generate E-invoice and populate IRN on the tax invoice is respect of all services supplied to such registered persons.

2.39 In view of the foregoing, once the parent or guardian or business enterprise, being the person liable to pay consideration and thereby qualifying as the "recipient of services," furnishes a valid GSTIN and is a registered person, the statutory obligation under Rule 48(4) of the CGST Rules squarely applies.

2.40 Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time is mandatory is nature and not optional. However, Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time does not stipulate the applicant to validate the GSTIN of GST registered customer.

2.41 Consequently, the Applicant, as supplier of services, is mandatorily required to issue a tax e-invoice along with IRN for such supplies in compliance with the prescribed framework. The applicability of e-invoicing is thus triggered by the status of the recipient and not by the nature of the end-beneficiary of the service. GST law does not provide an option to applicant to not follow the requirements laid down by Notification No. 13/2020–Central Tax dated 31 March 2020 (as amended from time to time).

2.42 Accordingly, the supplier of services cannot decline or avoid issuance of an e-invoice along with IRN as per Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time on the ground that the services are rendered to a student. Once the conditions prescribed under the notification are satisfied, particularly the provision of a valid GSTIN by the recipient, the requirement to issue an e-invoice becomes compulsory as per Notification No. 13/2020–Central Tax dated 31 March 2020 (as amended from time to time), leaving no scope for the supplier to exercise any contrary discretion.

Query 2 –Whether applicability of Notification No. 13/2020 dated 31 March 2020 (as amended from time to time) is affected by lack of clarity regarding admissibility or otherwise of input tax credit in the hands of the recipient or without any further obligation to investigate the recipient's business purpose, ITC eligibility, or the nature of the expenditure?

2.43 At the outset, the question raised by the Applicant is confined to determination of its own statutory obligations under Notification No. 13/2020 dated 31 March 2020 (as amended from time to time) and does not seek any ruling on the admissibility of input tax credit in the hands of the recipient.

2.44 We wish to state that compliance prescribed in Notification No. 13/2020 dated 31 March 2020 (as amended from time to time) is mandatory in nature and not optional. Hence, the applicant may be required to mandatorily comply with the requirement to issue e-invoice.

2.45 Notification No. 13/2020 dated 31 March 2020 (as amended from time to time), read with Rule 48(4) of the CGST Rules, operates independently of the admissibility or otherwise of input tax credit in the hands of the recipient. The obligation to issue an e-invoice is triggered solely upon satisfaction of the prescribed conditions, namely the status of the supplier, the nature of the transaction, and the fact that the supply is made to a registered person. The statutory framework does not envisage or require any linkage between the supplier's compliance obligations and the recipient's eligibility to avail input tax credit, which is governed separately under Sections 16 and 17 of the CGST Act.

2.46 Further, the admissibility of input tax credit is a matter internal to the recipient and is contingent upon the recipient's use of services in the course or furtherance of business and fulfilment of statutory conditions. Any uncertainty or lack of clarity in this regard cannot dilute, suspend, or otherwise impact the supplier's obligation to comply with Notification No. 13/2020 dated 31 March 2020 (as amended from time to time).

2.47 Introducing such a dependency would be contrary to the scheme of GST, which distinctly segregates supplier-side compliance from recipient-side credit eligibility, and would effectively impose an unwarranted verification burden on the supplier, beyond the scope of the law.

2.48 In the present case, the Applicant is planning to raise GST compliant tax e-invoice along with IRN on the recipient liable to pay consideration capturing the GSTIN and other relevant particulars as prescribed under Section 31 of CGST Act read with Rule 46 and 48 of CGST Rules. Subsequently, such recipient (i.e. parents or guardians or business enterprise) liable to pay consideration may be claiming ITC on such invoices, however, the Applicant is not legally bound to verify the eligibility of such ITC.

2.49 Section 16 of CGST Act states that every registered person should be entitled to claim ITC on goods and services used or intended to be used in the course or furtherance of his business.

2.50 Further, the registered person should be entitled to claim ITC on goods and services only after fulfilment of following conditions:

a) Possession of valid GST invoice
b) Invoice details are furnished by the supplier in their GST returns
c) Goods and services are received
d) Tax on such supply has been paid to the Government
e) GST returns are filed by the recipient

2.51 Section 17(5) opens with: 'Notwithstanding anything contained in sub-section (1) of section 16... input tax credit shall not be available in respect of the following...'. The operative words 'shall not be available' are directed at the person to whom ITC is otherwise available — the recipient claiming credit under Section 16. The provision does not state 'shall not be supplied' or 'invoice shall not be issued.' It restricts availment of credit at the recipient's end. It does not restrict issuance of invoices at the supplier's end. This is a fundamental structural distinction in the statute.

2.52 The Applicant submits that the eligibility or ineligibility of ITC in the hands of the recipient is entirely independent of the supplier's obligations under GST law. The tax liability, classification of supply, and validity of tax invoice are to be determined strictly based on the provisions governing the supplier. Any restriction on ITC under Section 16 or Section 17 of the CGST Act, 2017 is personal to the recipient and cannot retrospectively affect the supplier's compliance.

2.53 The supplier's obligations are limited to:

a) Correct classification of supply,
b) Proper determination and discharge of tax liability under Section 9 of CGST Act,
c) Issuance of a valid tax e-invoice along with IRN in terms of Section 31 CGST Act read with Rule 46 and Rule 48 of CGST Rules and
d) Accurate reporting in GST returns under Sections 37 and 39 of CGST Act.

2.54 Once these conditions are fulfilled, the supplier is deemed to have fully discharged its statutory functions.

2.55 ITC is admissible if the goods and services are used for furtherance of business which is not possible for the supplier to determine. Input tax credit under Section 16 of the CGST Act is admissible only where the goods or services are used or intended to be used in the course or furtherance of the recipient's business, a determination that is inherently fact-specific and contingent upon the recipient's internal business operations and purpose of procurement.

2.56 Such factors are wholly within the knowledge and control of the recipient and are neither visible to nor verifiable by the supplier in the ordinary course of business. Consequently, it is neither feasible nor legally tenable to expect the supplier to assess or determine whether the recipient satisfies the conditions for availing input tax credit, as this would require access to, and evaluation of, the recipient's commercial activities and intent, which lie beyond the statutory obligations of the supplier.

2.57 Though, coaching fees for a student appears as personal expenditure in nature, the determination of whether ITC is admissible requires examination of the recipient's internal records and business nexus — which are not accessible to the Applicant. Having said that, there are multiple reasons for a registered person to avail such services viz:

a. Employee Welfare / HR Policy: Coaching fees reimbursed to employees or their dependents as part of a documented welfare or retention policy, constituting legitimate business expenditure under Section 37 of the Income Tax Act, 1961;

b. CSR Obligations: Expenditure on education or skill development under Section 135 of the Companies Act, 2013 read with Schedule VII thereof;

c. Talent Development / Scholarship Programmes: Where a business entity sponsors meritorious students — including children of employees or business associates — as part of a documented talent investment or scholarship programme forming part of its business promotion strategy;

d. Any other legitimate business arrangement where the registered person can demonstrate the business nexus of such expenditure during assessment proceedings before the competent authority.

2.58 There is no provision under the CGST Act which mandates the supplier to ensure that the recipient is eligible to claim ITC or utilizes the goods/services in the course or furtherance of business.

2.59 GST law creates no cross-obligation whereby the supplier must perform the recipient's compliance checks. Imposing such an obligation would fundamentally collapse the self-assessment architecture of GST and render the systemic safeguards, GSTR-2B auto-population, invoice matching under Section 16(2)(aa), and return reconciliation entirely redundant.

2.60 The Applicant is not privy to, and has no means of ascertaining, the recipient's internal accounting treatment, business nexus of expenditure, or ITC eligibility. Requiring the Applicant to make such determinations would be tantamount to requiring every supplier in India to conduct a financial audit of every recipient a proposition that is manifestly absurd.

2.61 The Applicant submits that the GST framework does not provide any statutory mechanism or legal basis to disregard or invalidate the applicability of a notification, including Notification No. 13/2020–Central Tax dated 31 March 2020 (as amended from time to time), merely on account of the supplier's inability to ascertain or verify the admissibility of input tax credit in the hands of the recipient. The scheme of the CGST Act clearly delineates supplier-side compliance obligations from recipient-side credit eligibility, and does not envisage any cross-verification obligation whereby the supplier must evaluate the recipient's ITC position as a precondition to complying with its own statutory duties.

2.62 Accordingly, once the conditions prescribed under the Notification are satisfied, its applicability remains absolute and cannot be made contingent upon whether input tax credit is ultimately availed, denied, or ineligible in the hands of the recipient. The legal validity and character of a tax invoice issued in accordance with Section 31 read with the applicable rules and notifications cannot be diluted or invalidated on account of the recipient's subsequent inability or ineligibility to claim credit, as such consequences are entirely extraneous to the supplier's statutory obligations.

2.63 The GSTN system itself serves as the primary verification mechanism. The supplier verifies GSTIN validity on the portal; the invoice auto-populates in GSTR-2B; invoice matching, return scrutiny, and audit mechanisms under Sections 65, 66, 73, and 74 of CSGT Act serve as systemic checks against any downstream discrepancies. The supplier should not be required to substitute for these built-in safeguards through manual investigation.

2.64 The GST framework is designed as a technology-driven, self-policing system, where the supplier's role is limited to accurate disclosure and tax payment. The recipient's ITC is verified through system-based validations, including GSTR-2B auto-population; invoice matching under Section 16(2)(aa) of CGST Act and data analytics and audit mechanisms. The existence of these robust systemic controls clearly indicates that the legislature never intended to impose parallel verification responsibilities on suppliers.

2.65 As per Section 155 of CGST Act, the burden to prove the eligibility of ITC under GST law lies with the recipient of service and not on the supplier as per Section. The Applicant submits that it is a settled position that the burden to establish ITC eligibility rests with the recipient. The recipient must demonstrate business use, compliance with Section 16 of CGST Act conditions and non-applicability of restrictions under Section 17 of CGST Act. The supplier cannot be called upon to justify the recipient's claim or suffer adverse consequences due to the recipient's ineligibility.

2.66 In light of the above submissions, it is respectfully submitted that the Applicant has duly complied with all statutory requirements by issuing GST-compliant tax invoices, reporting transactions accurately and discharging applicable tax liability.

2.67 The eligibility or otherwise of ITC in the hands of parents or guardians or business enterprise is wholly extraneous to the Applicant's obligations and governed exclusively by Sections 16 and 17 of the CGST Act. There exists no statutory linkage between ITC eligibility and the supplier's obligation to comply with Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time.

2.68 Any denial or restriction of ITC is personal to the recipient and cannot invalidate a compliance undertaken in terms of Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time.

2.69 Without prejudice to the above, even if any ITC claimed by recipients is subsequently found inadmissible, the Applicant is adhering to Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time and cannot be held liable under Section 122(3) of the CGST Act for abetment, for the following reasons:

(i) Abetment requires mensrea — the Applicant issues B2B invoices as a bona fide compliance measure under Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time. at the express request of the person furnishing GSTIN, not with any intent to facilitate wrongful ITC;

(ii) The Applicant has no knowledge of or control over the recipient's ITC treatment in its books of account and Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time does not impose any condition to have knowledge or control;

The Applicant discharges its full GST liability on every transaction — there is zero revenue loss from the Applicant's side; and The GST compliance e-invoice is issued at the direction of the person furnishing GSTIN and in compliance with Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time, not at the Applicant's initiative or suggestion

2.70 The Applicant submits that its due diligence obligation is limited to verifying the validity and active status of the GSTIN furnished through the GST Common Portal (verified also through API) to ensure it is able to generate GST compliance invoice with IRN under Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time. The GST system provides real-time verification of GSTIN status (active / suspended / cancelled) at the time of raising GST compliance E invoicing with IRN under Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time. Once the Applicant confirms the GSTIN is valid and active, no further investigation is warranted or contemplated by law or by Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time.

CONCLUSION

In view of the above analysis, it is concluded that Notification No. 13/2020–Central Tax dated 31 March 2020 (as amended), read with Rule 48(4) of CGST Rules, is applicable to the Applicant, in respect of supplies made to registered persons. In the context of coaching services, the "recipient of services" is to be determined strictly in accordance with Section 2(93)(a) of CGST Act, i.e., the person liable to pay consideration in order to comply with Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time. Accordingly, parents or guardians or business enterprise, being the persons contractually liable to pay fees, constitute the recipients of services, while students remain mere beneficiaries.

Consequently, wherever such parents or guardians or business enterprise furnish a valid GSTIN and qualify as registered persons, the Applicant is mandatorily required to issue GST compliance e-invoices in terms of Rule 48(4) of CGST Rules read with Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time, without any discretion to deny the same. This obligation is triggered by the recipient's registration status and provision of GSTIN, and the supplier is entitled to rely on such GSTIN based on reasonable due diligence.

Further, the eligibility or otherwise of ITC in the hands of the parent or guardian or business enterprise is entirely independent and extraneous to the supplier's obligations under Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time.

The Applicant's responsibilities are confined to correct classification, determination and payment of tax, issuance of valid tax e-invoices along with IRN under Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time, and proper reporting in returns. The ITC eligibility of such recipient has no bearing whatsoever on the Applicant's requirement to comply with Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time.

Accordingly, the Applicant's position is legally sound, consistent with the statutory framework, and aligned with established judicial and commercial principles governing GST.

C. QUESTIONS ON WHICH THE ADVANCE RULING IS SOUGHT:

Q1) Whether Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time is applicable to the Applicant in case of supplies to parents or guardians or business enterprises registered for GST purpose –who are liable to pay consideration.

Q2) Whether applicability of Notification No. 13/2020 dated 31 March 2020 (as amended from time to time) is affected by lack of clarity regarding admissibility or otherwise of input tax credit in the hands of the recipient or without any further obligation to investigate the recipient's business purpose, ITC eligibility, or the nature of the expenditure?

D. COMMENTS OF THE JURISDICTIONAL OFFICER: -

Comments received from the Office of Deputy Commissioner, State Tax, Circle-E, ZONE- KOTA Divisional Kar Bhawan, KOTA, Rajasthan vide letter Sr.No. 114,Dated 13.07.2026 are as under:-

The point-wise comments, being the jurisdictional officer in respect of the applicant registered in this Circle, on the two questions raised in the captioned application are submitted hereunder. Each question, as posed by the applicant, is first reproduced and the comment of the Department is then set out against it. It may be noted at the outset that the notification in question, being Notification No. 13/2020 – Central Tax, is dated 21.03.2020 (and not 31.03.2020 as described at places in the application), and that the applicant's submissions in Annexure-B proceed on a foundational premise as to the identity of the "recipient" of the supply, on which specific comments are offered below.

PART A – PRELIMINARY SUBMISSIONS ON MAINTAINABILITY

A.1 The application merits examination on the threshold of maintainability before any ruling on merits. The questions are not referable to any specific supply being undertaken or proposed to be undertaken within the meaning of Section 95(a) of the CGST Act, 2017; the applicant proceeds throughout on contingent and hypothetical expressions such as "is in process of introducing", "is likely to receive requests" and "envisages" (paras 1.3 to 1.8 of Annexure-A). An advance ruling is a decision in relation to an identified supply and not an advisory opinion on hypothetical fact-patterns.

A.2 Further, although Query 1 is cast as a question on the "applicability of a notification" under Section 97(2)(b), in substance it seeks a determination of who is the "recipient" of the coaching service and, consequently, of the place of supply and the inter-State or intra-State character of the transaction. The determination of place of supply is not among the matters enumerated in Section 97(2) and is beyond the jurisdiction of the Authority. The applicant ought not to be permitted, under the guise of a ruling on notification applicability, to secure a finding on the identity of the recipient that would operate to determine the place of supply.

A.3 The applicant's declaration at Item 17 of FORM GST ARA-01 (that the question is not already pending or decided) is addressed at Part C below.

PART B – COMMENTS ON THE QUESTIONS RAISED

Query 1 (as posed by the applicant): *Whether Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time is applicable to the Applicant in case of supplies to parents or guardians or business enterprises registered for GST purpose who are liable to pay consideration.*

B.1 The bare proposition that a registered person whose aggregate turnover in any preceding financial year from 2017-18 onwards has exceeded the prescribed threshold (presently rupees five crore, with effect from 01.08.2023) is required to issue e-invoices under Rule 48(4) of the CGST Rules read with Notification No. 13/2020 in respect of a supply genuinely made to a registered recipient is not in dispute. To that limited extent the applicability of the notification is conceded.

B.2 The difficulty lies not in the notification but in the rider built into the question itself, namely, "in case of supplies to parents or guardians or business enterprises ... who are liable to pay consideration." That framing presupposes the very matter that is contested – that the fee-paying parent, guardian or business enterprise is the "recipient" of the coaching service under Section 2(93)(a), and that the student is merely the beneficiary. This premise is not legally sustainable.

B.3 The supply in question is coaching / educational service, which is rendered to, and is wholly consumed by, the enrolled student. The applicant's own narration confirms this: at admission it collects the details of the student, the enrolment is of the student, and the GSTIN of a third party, if any, is collected only later on request (paras 1.5 and 2.6 of the Annexures). The "recipient" under Section 2(93) must be identified in relation to the actual supply; where the service is provided to and enjoyed by the student, the student is integral to, and cannot be divorced from, the identity of the recipient.

B.4 Section 2(93)(a) cannot be read in isolation, as though the mere payment of consideration converts any registered payer into the recipient. The clause identifies the recipient as the person "liable to pay that consideration", and that liability must flow from being a party to the contract of supply, not merely from being the source of the funds. A parent discharging the fee of a dependent child, or an enterprise paying for the coaching of a student, does so on behalf of the student-beneficiary and is not, by that fact alone, the contractual recipient. To hold otherwise would permit the parties to nominate, at their convenience, any registered person as the "recipient" simply by routing payment and furnishing a GSTIN.

B.5 The authorities relied upon by the applicant (paras 2.31 to 2.36) are distinguishable. In each of those matters the service was contractually rendered to the very party that paid for it – for instance, representation/recommendation services rendered to a foreign university, connectivity services rendered to an overseas parent company, or consultancy rendered to a foreign principal – so that the paying party was also the party served. Here the position is the converse: the coaching is rendered to the student and not to the parent or enterprise that pays. The ratio of those decisions, turning on the flow of consideration coinciding with the party actually served, therefore tells against the applicant. The reliance on the bill-to / ship-to fiction in Section 10(1)(b) of the IGST Act (para 2.29) is likewise misplaced, that provision being confined to goods. The Authority may, in any event, independently verify the citations and holdings relied upon.

B.6 The identification of the recipient is not an academic exercise: it directly governs the place of supply of the service under Section 12 of the IGST Act – whether under sub-section (5), relating to services in the nature of training, or under the general rule in sub-section (2). On the applicant's own model the service is rendered and consumed at its centre within Rajasthan, where the student is present; yet, by treating an out-of-State registered payer as the "recipient", the situs of that supply would stand relocated to another State purely on the strength of the invoicing arrangement and the GSTIN furnished. The place of supply of a service cannot be made to turn on the convenience of the parties or on the identity of the payer; it must follow the substance of where the service is supplied and consumed, consistent with the destination- and consumption-based scheme of the GST.

B.7 Form cannot be permitted to override substance. The mere capturing of a registered person's GSTIN and the issuance of an invoice in that person's name does not, of itself, transform what is in substance a business-to-consumer educational supply rendered to a student into a business-to-business supply. The e-invoicing obligation is attracted only where the supply is genuinely made to a registered recipient; it cannot be invoked, nor a B2B character claimed, on the strength of an invoicing arrangement that does not reflect the true recipient of the service.

B.8 The comment of the Department on Query 1 is, therefore, as follows: Notification No. 13/2020 applies to the applicant in respect of genuine business-to-business supplies made to a registered recipient, and to that extent the applicant's e-invoicing obligation is not in doubt. However, Query 1 does not admit of the unqualified affirmative answer implicit in its framing. It does not follow, and it is not correct, that every parent, guardian or business enterprise who pays the fee and furnishes a GSTIN is thereby the "recipient" of the coaching service. That premise, being determinative of the place of supply, lies outside Section 97(2), and the Authority is requested not to affirm it, whether directly or by implication.

> **Query 2 (as posed by the applicant):** *Whether applicability of Notification No. 13/2020 dated 31 March 2020 (as amended from time to time) is affected by lack of clarity regarding admissibility or otherwise of input tax credit in the hands of the recipient or without any further obligation to investigate the recipient's business purpose, ITC eligibility, or the nature of the expenditure?*

B.9 As an abstract proposition of law, the Department does not dispute that the compliance obligations of a supplier are distinct from the entitlement of a recipient to avail input tax credit, the latter being governed by Sections 16 and 17 of the CGST Act. To that extent, the supplier's obligation under Notification No. 13/2020 is not, in law, contingent upon the admissibility or otherwise of credit in the recipient's hands. That proposition, however, is settled and is not really in doubt; Query 2 is, in substance, a request for an advisory opinion and for pre-emptive comfort, not referable to any specific supply, and to that extent is not the office of advance ruling.

B.10 The Department draws attention to the applicant's own acknowledgement at para 2.57 of Annexure-B that "coaching fees for a student appears as personal expenditure in nature." This admission is material. Fees for the education of a student are, in substance, expenditure for personal consumption, a matter that engages the bar under Section 17(5)(g) of the CGST Act. The various justifications thereafter offered (employee welfare, CSR, talent development and the like, at para 2.57(a) to (d)) are an attempt to clothe personal expenditure with a business nexus.

B.11 While the admissibility of credit in the recipient's hands is not the subject of the present ruling, it is precisely for that reason that no observation ought to be recorded that lends legitimacy to characterising such personal educational expenditure as a B2B supply. The applicant cannot, on the one hand, disclaim any role in or knowledge of the recipient's credit position, and on the other, structure its invoicing specifically so as to enable a registered third party to reflect the transaction as a B2B inward supply. The independence of supplier-side compliance from recipient-side credit cannot be converted into a shield for an invoicing arrangement that does not reflect the true recipient of the service.

B.12 The comment of the Department on Query 2 is, therefore, as follows: to the limited extent the question asks whether the applicant's obligation under Notification No. 13/2020 is affected by the admissibility of input tax credit in the recipient's hands, the answer is in the negative, the two operating independently. That being settled, no further or affirmative ruling is warranted; and in particular no finding should be recorded that endorses the recipient-classification premise addressed under Query 1, the more so in view of the applicant's own acknowledgement that the underlying fee is personal in nature.

PART C – STATEMENT UNDER THE FIRST PROVISO TO SECTION 98(2)

C.1 As specifically called for in your reference, it is reported that, on verification of the records of this office, the factual position regarding whether the question raised is already pending or decided in any proceedings in the applicant's case is as under [to be confirmed and completed from records]:

(a) Audit / scrutiny / investigation: NONE

(b) Any proceedings under Sections 61, 65, 66, 67, 73 or 74: NONE

(c) Any earlier ruling / order on the same question: NONE

C.2 Should it transpire that the question raised is already pending or has been decided in any proceedings in the applicant's case, the application would be liable to be rejected at the threshold under the first proviso to Section 98(2) of the CGST Act, 2017, and the Department reserves its right to bring such facts to the notice of the Authority.

CONCLUSION AND PRAYER OF THE DEPARTMENT

D.1 In view of the foregoing, it is respectfully prayed that the Authority may be pleased to: (i) examine the application on the preliminary grounds set out in Part A, including Section 95(a), Section 97(2) and the first proviso to Section 98(2); (ii) while accepting that the e-invoicing obligation applies to the applicant's genuine business-to-business supplies, decline to validate – directly or by implication – the premise that the fee-paying parent, guardian or business enterprise is the "recipient" of the coaching service, that premise being incorrect and, in any event, determinative of the place of supply which lies outside Section 97(2); and (iii) refrain from recording any finding on Query 2 beyond the settled proposition that supplier compliance is independent of recipient-side credit, without endorsing the recipient-classification premise.

D.2 The above comments are submitted for the kind consideration of the Authority. This office may be granted an opportunity of being heard, if so required, at the time of disposal of the application.

E. <u>PERSONAL HEARING:</u>

In the matter, personal hearing was granted to the applicant on 13.07.2026. Mr. Kumar Vikas Jain, Mr. Pratik Sampat, Mr. Mihir Maru Authorized Representative appeared for personal hearing. They reiterated the submission already made by them.

F. DISCUSSIONS AND FINDINGS

1. At the outset, we would like to make it clear that the provisions of both the CGST Act and the RGST 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 provision under the RGST Act. Further to the earlier, henceforth for the purposes of this Advance Ruling, a reference to such a similar provision under the CGST Act / RGST Act would be mentioned as being under the "GST Act".

2. We have carefully examined the statement of facts, the application filed by the applicant, the submissions made during the hearing, and the comments from the jurisdictional Tax Authority. We also considered the issues involved for which the advance ruling is sought, along with other relevant facts.

3. The applicant, M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED, CP-06, SANKALP, INDRA VIHAR, KOTA, Rajasthan-324005, is a private limited company registered with the GST department having GSTIN 08AAVCA8216C1ZJ. The applicant is engaged in the provision of commercial coaching services to students preparing for competitive examinations such as IIT-JEE and NEET, both at its physical centres in Rajasthan and other States and through digital/online modes via its website and mobile application. The applicant proposes to introduce additional batches of commercial coaching courses and envisages that the consideration for such courses would be paid by parents, guardians or sponsoring business enterprises, some of whom may be registered under GST and may request issuance of tax invoices/e-invoices in their name against their GSTIN.

4. The issue raised by the applicant is fit to pronounce advance ruling as they have deposited prescribed Fee under CGST Act and it falls under the ambit of the Section 97(2) given as under: (b) Applicability of a notification issued under the provisions of this Act.

5. Firstly, we take up the preliminary objections raised by the jurisdictional officer on maintainability of the application. We find that in terms of Section 95(a) of the CGST Act, 2017, an advance ruling means a decision on questions specified in Section 97(2) in relation to the supply of goods or services or both "being undertaken or proposed to be undertaken" by the applicant. The applicant is an existing registered supplier of coaching services, and the arrangement described in the application, viz. issuance of tax invoices/e-invoices against the GSTIN of the parent, guardian or business enterprise paying the course fee, is a course of conduct in relation to its outward supplies. The questions are therefore referable to a proposed supply and are, to that extent, maintainable, though the ruling must necessarily remain confined to the facts as pleaded and cannot cover hypothetical situations which are not before us. Further, as per the declaration made by the applicant in FORM GST ARA-01 and the report of the jurisdictional officer, no proceedings on the questions raised are pending or decided in the applicant's case; accordingly, the bar contained in the first proviso to Section 98(2) of the CGST Act, 2017 is not attracted.

6. However, we find force in the objection of the jurisdictional officer that Query 1, though cast as a question on the applicability of a notification under Section 97(2)(b), contains a rider, viz. "supplies to parents or guardians or business enterprises ... who are liable to pay consideration", which presupposes that the person paying the fee is the "recipient" of the coaching service within the meaning of Section 2(93)(a) of the CGST Act, 2017. The identity of the recipient of a service directly decides the place of supply of that service under Section 12 of the IGST Act, 2017, and the determination of place of supply is not among the matters enumerated in Section 97(2) of the CGST Act, 2017 on which this Authority can pronounce a ruling. We shall accordingly answer Query 1 to the extent it relates to the applicability of the notification, without giving any finding, whether directly or indirectly, on the identity of the recipient or the place of supply of any particular transaction.

7. Further, Section 31(2) of the CGST Act, 2017 read with Rule 46 of the CGST Rules, 2017 requires a registered person supplying taxable services to issue a tax invoice containing the prescribed particulars, including the GSTIN of the recipient where the recipient is registered. Rule 48(4) of the CGST Rules, 2017 provides that the invoice shall be prepared by such class of registered persons as may be notified, by including the particulars contained in FORM GST INV-01 after obtaining an Invoice Reference Number (IRN) on the Common Portal. In exercise of the powers under Rule 48(4), Notification No. 13/2020-Central Tax dated 21.03.2020 was issued, as amended from time to time.

8. Under Notification No. 13/2020-Central Tax dated 21.03.2020, as amended, vide Notification No. 10/2023-Central Tax dated 10.05.2023, a registered person, other than a government department, a local authority, a Special Economic Zone unit and those referred to in sub-rules (2), (3), (4) and (4A) of Rule 54 of the CGST Rules, 2017, whose aggregate turnover in any preceding financial year from 2017-18 onwards exceeds five crore rupees (with effect from 01.08.2023), is required to prepare e-invoices in terms of Rule 48(4) in respect of supply of goods or services or both made to a registered person or for exports. The applicant, on its own submission, has an aggregate turnover exceeding the prescribed threshold and does not fall within any of the excluded categories. The applicant is, therefore, a person notified under the said notification, and its obligation to generate e-invoices with IRN in respect of supplies made to registered persons is not in doubt; indeed, the jurisdictional officer has conceded the applicability of the notification to genuine business-to-business supplies of the applicant.

9. We find that the main issue lies in the premise of Query 1, namely, whether every parent, guardian or business enterprise who pays the fee and furnishes a GSTIN is, for that reason alone, the "recipient" of the coaching service. Section 2(93)(a) of the CGST Act, 2017 defines the recipient, where consideration is payable, as "the person who is liable to pay that consideration". The liability proposed is a legal liability arising under the contract pursuant to which the supply is made, and not merely the fact that payment has been made by such person. Where, on the facts of a given transaction, the contract of supply is entered into by the parent, guardian or business enterprise, who thereby undertakes an enforceable obligation to pay the fee, such person would answer the description in Section 2(93)(a) notwithstanding that the student is the beneficiary of the service. Conversely, the mere furnishing of

a GSTIN, or the mere fact of payment by a registered person who has not undertaken such contractual liability, would not, of itself, make that person the recipient; and the e-invoicing obligation under the notification attaches only where the supply is genuinely made to a registered recipient. Whether, in any particular transaction, the person furnishing the GSTIN is in fact the person liable to pay the consideration under the contract of supply is a question of fact dependent upon the enrolment documents, terms and conditions and other material of that transaction, and cannot be decided in a general manner in these proceedings and has to be seen in each case. The decisions relied upon by the applicant turn upon the contractual arrangements in those cases and were decided on their own facts and cannot be applied in general terms.

10. As regards to Query 2, the GST law clearly segregates the compliance obligations of the supplier from the entitlement of the recipient to input tax credit. The obligation to prepare an e-invoice under Rule 48(4) of the CGST Rules, 2017 read with Notification No. 13/2020-Central Tax dated 21.03.2020 is triggered upon satisfaction of the conditions prescribed therein, namely, the status and turnover of the supplier and the supply being made to a registered person; it is not made conditional, by the notification or otherwise, upon the admissibility of input tax credit in the hands of the recipient, which is governed separately by Sections 16 and 17 of the CGST Act, 2017, and in respect of which the burden of proof lies on the person claiming the credit in terms of Section 155 of the CGST Act, 2017. To this limited extent, the supplier-side compliance operates independently of the recipient-side credit. At the same time, however, this does not mean that any transaction of the applicant stands accepted as a B2B supply, nor does it amount to any finding on the admissibility of credit in the hands of any recipient. The recipients are not applicants before us, and in terms of Section 103(1) of the CGST Act, 2017 this ruling binds only the applicant and the concerned/jurisdictional officers in respect of the applicant. We also take note of the applicant's own submission that coaching fees for a student appear personal in nature as expenditure, a matter which may attract Section 17(5)(g) of the CGST Act, 2017 in the hands of the recipient; we record no finding thereon, and nothing in this ruling shall be construed as validating any input tax credit availed by any person on invoices issued by the applicant.

11. This ruling is confined to the facts as pleaded and verified by the applicant in FORM GST ARA-01 and shall, in terms of Section 103(2) of the CGST Act, 2017, cease to bind if the law, facts or circumstances supporting it have changed. It is further without prejudice to the powers of the proper officer to examine, in appropriate proceedings, the genuineness of individual transactions, including whether the person named in any invoice is in fact the recipient of the supply within the meaning of Section 2(93) of the CGST Act, 2017.

G. In view of the foregoing facts, circumstances and provisions of the GST law, we pass the following ruling:

Q1) Whether Notification No. 13/2020–Central Tax dated 31 March 2020 as amended from time to time is applicable to the Applicant in case of supplies to parents, guardians, or sponsoring business enterprises registered for GST purpose who are liable to pay consideration.

Ans- In terms of the discussion and findings recorded at Para Nos. 6 to 9 of the Discussions and Findings above.

Q2) Whether applicability of Notification No. 13/2020 dated 31 March 2020 (as amended from time to time) is affected by lack of clarity regarding admissibility or otherwise of input tax credit in the hands of the recipient or without any further obligation to investigate the recipient's business purpose, ITC eligibility, or the nature of the expenditure?

Ans- In terms of the discussion and findings recorded at Para No. 10 read with Para No. 11 of the Discussions and Findings above.

30/07/2026

(Mahipal Singh)
MEMBER
CENTRAL TAX

(Dr. Akhedan Charan)
MEMBER
STATE TAX

F. No. AAR/SF/2026-27/420 - 425

Date: 30.07.2026

SPEED POST

M/s ALLEN CAREER INSTITUTE PRIVATE LIMITED,
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Copy to: -

1. The Chief Commissioner, CGST and Central Excise (Jaipur Zone), NCRB, Statue Circle, Jaipur, Rajasthan-302005.
2. The Chief Commissioner, State Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005.
3. The Commissioner, CGST and Central Excise, UDAIPUR, Rajasthan.
4. The Deputy Commissioner, State Tax, Circle-E, ZONE- KOTA Divisional Kar Bhawan, KOTA, Rajasthan
5. The Assistant Commissioner, Central Tax, CGST Division- KOTA CITY, KOTA, Rajasthan