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

**Members present:**

Yogesh Sugdeo Chitte
Joint Commissioner, CGST & CX

Jaydip Kumar Chakrabarti
Additional Commissioner, SGST

**Preamble**

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

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

| **Name of the applicant** | **St Xavier's College Kolkata Educational Trust** |
|---|---|
| Address | Action Area – III B, New Town, Kolkata 700160 |
| GSTIN | 192600002953ARF |
| Case Number | WBAAR 06 of 2026-27 |
| ARN | AD190526009022E |
| Date of application | May 25, 2026 |
| Jurisdictional authority (State) | NA |
| Jurisdictional authority (Centre) | NA |
| Order number and date | 16/WBAAR/2026-27 Dated 01.10.2026 |


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| Applicant's representative heard | Mr. Ramesh Kumar Patodia, Adv<br>Ms. Sonal Agarwal, Adv<br>Mr. Vatsal Chirimar |

**1.1** At the outset, we would like to make it clear that the provisions of the Central Goods and Services Tax Act, 2017 (the CGST Act, for short) and the West Bengal Goods and Services Tax Act, 2017 (the WBGST Act, for short) have the same provisions in like manner except for certain provisions. Therefore, unless the dissimilar provisions are specifically mentioned, a reference to the CGST Act also refers to the corresponding provisions in the WBGST Act. Further, for the purposes of these proceedings, the expression "GST Act" means both the CGST Act and the WBGST Act.

**1.2** The applicant, St. Xavier's University, Kolkata, is a University established under the St. Xavier's University Kolkata Act, 2016 (West Bengal Act XII of 2016). The University is engaged in providing education to students through various academic programmes and is empowered under Section 6(3) of the said Act to institute degrees, diplomas, certificates and other academic distinctions. In addition to its regular degree programmes, the applicant proposes to introduce diploma and certificate programmes in various disciplines and intends to charge fees from students enrolling in such programmes. The applicant has accordingly sought an advance ruling as to whether the fees proposed to be charged from students for such diploma and certificate programmes would constitute consideration for educational services provided by an educational institution to its students and would consequently be exempt from GST under Entry No. 66(a) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The applicant has also relied upon the statutory framework governing the University, the definition of "educational institution" under the said exemption notification and CBIC Circular No. 82/01/2019-GST dated 01.01.2019 in support of its claim.

**1.3** The applicant has made this application under sub-section (1) of section 97 of the GST Act and the rules made thereunder, seeking an advance ruling in respect of the following question:

> Whether the fees proposed to be charged by St. Xavier's University, Kolkata from students enrolling in diploma and certificate programmes proposed to be introduced by the University under Section 6(3) of the St. Xavier's University Kolkata Act, 2016 form part of educational services provided by an 'educational institution' to its students and are therefore exempt from GST under Entry No. 66(a) of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017?

**1.4** The aforesaid question on which the advance ruling is sought is found to be covered under clause (b) of sub-section (2) of section 97 of the GST Act.

**1.5** The applicant states that the question raised in the application has neither been decided by nor is pending before any authority under any provision of the GST Act.

**1.6** The officer concerned from the Revenue has raised no objection to the admission of the application.

**1.7** The application is, therefore, admitted.

## 2. Submission of the Applicant

**2.1** The applicant, St. Xavier's University, Kolkata (hereinafter referred to as "SXUK" or "the Applicant"), submits that it is a University established by virtue of the St. Xavier's University Kolkata Act, 2016, being West Bengal Act XII of 2016 (hereinafter referred to as "the SXUK Act"), enacted by the West Bengal Legislature. The Applicant is therefore a statutory University established under a State Act and is recognised as a University under section 2(f) of the University Grants Commission Act, 1956 (hereinafter referred to as "the UGC Act"). The Applicant has more than 4,500 students enrolled in various streams and is engaged in providing education through various academic programmes.

**2.2** The Applicant submits that its educational activities are governed by the SXUK Act and the regulatory framework of the UGC Act, 1956. The Applicant is empowered by its statutory framework to conduct academic programmes and to render educational services to students. The University also provides various academic programmes in accordance with its statutory mandate and the applicable regulatory framework.

**2.3** The Applicant further submits that the SXUK Act expressly confers upon the University the power to institute degrees, titles, diplomas and other academic distinctions. In particular, section 6(3) of the SXUK Act provides that it is within the powers of the University "to institute degrees, titles, diplomas, and other academic distinctions". Section 6(4) further empowers the University to hold examinations and confer degrees, titles, diplomas and other academic distinctions upon persons who have pursued an approved course of study in the University and have passed the prescribed examinations.

**2.4** The Applicant submits that the statutory powers referred to above are not merely incidental or administrative powers but constitute an express conferment of authority upon the University to institute and conduct academic programmes leading to diplomas

and certificates. Section 28(1)(iii) of the SXUK Act, dealing with the powers and functions of the Governing Board of the University, also provides for the power to institute degrees, diplomas, certificates and other academic distinctions. Accordingly, the proposed diploma and certificate programmes are intended to be instituted and conducted by the Applicant in exercise of powers specifically conferred upon it by the governing statute.

**2.5** The Applicant submits that the diploma and certificate programmes proposed to be introduced by it are academic programmes forming part of the academic framework of the University. The said programmes are not in the nature of short-term executive training or participation programmes conducted for professionals. Rather, they are programmes which the University proposes to introduce in various disciplines based upon the needs of society and the preferences of students, in exercise of the statutory power conferred upon it to institute diplomas and certificates. The University has also referred to the UGC's Guidelines for Introduction of Career Oriented Courses in Universities and Colleges during XI Plan (2007-2012), which contemplated the introduction of career-oriented programmes with the objective of equipping students with knowledge, skills and aptitude for employment and self-employment.

**2.6** The Applicant further submits that the UGC has clarified that Universities can run diploma and certificate courses with the due approval of their governing councils or statutory councils, wherever such approval is required. The Applicant has relied upon the said position to submit that diploma and certificate programmes conducted by a University under the authority of its governing statute and with the approval of its competent statutory body form part of the legitimate academic activities of the University.

**2.7** In the written submission dated 01.09.2026, the Applicant has placed particular reliance upon section 2(f) of the UGC Act, 1956, which defines "University" to mean a University established or incorporated by or under a Central Act, a Provincial Act or a State Act and includes such institutions as may be recognised by the Commission in accordance with the regulations made in this behalf under the UGC Act. The Applicant submits that SXUK was established under the SXUK Act and has also been recognised by the UGC under section 2(f) of the UGC Act.

**2.8** The Applicant submits that the statutory position is further reinforced by section 22(1) of the UGC Act, which provides that the right of conferring or granting degrees shall be exercised only by a University established or incorporated by or under a Central Act, a Provincial Act or a State Act, or by other institutions specifically empowered by an Act of Parliament. According to the Applicant, while section 22 specifically deals with degrees, it does not prohibit a University from instituting or awarding diplomas and certificates where

such authority is independently conferred by the applicable State legislation. The Applicant has accordingly relied upon section 6(3) of the SXUK Act as the source of its statutory power to institute diplomas and certificates.

**2.9** The Applicant further submits that there is no repugnancy between the SXUK Act and the UGC Act in relation to the University's power to institute diploma and certificate programmes. "Education" is a subject falling under Entry 25 of List III of the Seventh Schedule to the Constitution of India and both Parliament and the State Legislature are competent to legislate on the subject. The Applicant has relied upon the decision of the Hon'ble Supreme Court in *M. Karunanidhi v. Union of India*, (1979) 3 SCC 431, for the proposition that repugnancy arises only where there is a clear and direct inconsistency between the Central and State enactments, such that the two cannot operate together.

**2.10** The Applicant submits that section 22 of the UGC Act does not occupy the field relating to the institution of diplomas and certificates by the Applicant in a manner which would render section 6(3) of the SXUK Act inoperative. According to the Applicant, the power conferred under section 6(3) of the SXUK Act therefore remains a valid and subsisting statutory power. Consequently, the diplomas and certificates instituted by the Applicant under the said provision are qualifications instituted under a law for the time being in force.

**2.11** The Applicant thereafter submits that the above statutory position is directly relevant for determining whether the Applicant falls within the expression "educational institution" contained in clause 2(y) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. Clause 2(y)(ii) of the said notification defines "educational institution" to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force.

**2.12** The Applicant submits that Entry No. 66(a) of Notification No. 12/2017-Central Tax (Rate) provides exemption in respect of "services provided by an educational institution to its students, faculty and staff". The Applicant contends that once it is established that the Applicant is an "educational institution" within the meaning of clause 2(y)(ii), and that the diploma and certificate programmes lead to qualifications recognised by law, the education imparted under such programmes would fall within the scope of the exemption.

**2.13** The Applicant submits that SXUK satisfies the statutory definition of "educational institution" because it is an institution established under a State Act and is expressly empowered by that Act to institute diplomas and certificates. The qualification arising from such diploma and certificate programmes is therefore, according to the Applicant, a

qualification recognised by law for the purposes of clause 2(y)(ii) of Notification No. 12/2017-Central Tax (Rate). The Applicant consequently submits that the education imparted by it in such programmes constitutes education as part of a curriculum for obtaining a qualification recognised by law.

**2.14** The Applicant further submits that all the proposed diploma and certificate programmes will be conducted only after obtaining approval of the competent statutory body of the University, namely the Governing Board, wherever such approval is required. According to the Applicant, such approval is significant because the UGC itself recognises that Universities may run diploma and certificate courses with due approval of their governing councils or statutory councils. The Applicant, therefore, submits that the proposed programmes would be introduced as part of the University's authorised academic framework and not as independent commercial or private training activities.

**2.15** The Applicant has also submitted that approval of the All India Council for Technical Education (AICTE) is not a precondition for the Applicant to conduct the diploma and certificate programmes in question. In support of this contention, the Applicant has relied upon section 1.1(g) of the AICTE Approval Process Handbook 2024-25 to 2026-27, which, as reproduced in the written submission, states that it is not mandatory for State Public, Private and Central Universities to take AICTE approval under the AICTE Act, though Universities may seek approval for availing benefits of AICTE schemes or initiatives as per prevailing policies and norms. The Applicant has further relied upon *Bharathidasan University v. All India Council for Technical Education*, (2001) 8 SCC 676.

**2.16** On the basis of the aforesaid position, the Applicant submits that the absence of AICTE approval cannot, by itself, operate as a bar against the Applicant conducting or being recognised in law as competent to conduct the diploma and certificate programmes in question. The Applicant maintains that the relevant source of its authority is the SXUK Act, particularly section 6(3), read with the approval of its competent statutory bodies and its recognition under the UGC Act.

**2.17** The Applicant has further relied upon the position of the University Grants Commission itself. It has referred to the UGC FAQ concerning recognition of diplomas and certificates, wherein it is stated that diploma/certificate courses are not specified by the UGC and that Universities can run such diploma/certificate courses with due approval of their governing councils/statutory councils wherever required. The Applicant submits that this position supports its contention that a University may conduct diploma and certificate programmes pursuant to its own statutory powers and approval of its competent statutory authorities.

**2.18** The Applicant has placed substantial reliance upon CBIC Circular No. 82/01/2019-GST dated 01.01.2019. According to the Applicant, the said Circular clarifies the GST treatment of programmes conducted by the Indian Institutes of Management and recognises that institutions which are statutorily empowered to grant degrees, diplomas and other academic distinctions are "educational institutions" within the meaning of clause 2(y)(ii) of Notification No. 12/2017-Central Tax (Rate), since the qualifications awarded by them are recognised by law.

**2.19** The Applicant submits that the principle underlying the aforesaid Circular is not confined to the Indian Institutes of Management. According to the Applicant, the determining factor is whether the institution is established by or under a statute and is empowered by that statute to grant degrees, diplomas or other academic distinctions which constitute qualifications recognised by law. Since SXUK is established under the SXUK Act and section 6(3) thereof expressly empowers it to institute diplomas and certificates, the Applicant submits that it stands on the same legal footing for the purpose of clause 2(y)(ii) of Notification No. 12/2017-Central Tax (Rate).

**2.20** The Applicant has also referred to CBIC Circular No. 117/36/2019-GST dated 11.10.2019, stating that the same reasoning has been applied by the CBIC beyond the IIM context in relation to maritime training institutes which were statutorily empowered to award qualifications under the applicable Merchant Shipping Rules. The Applicant relies upon this to submit that the ratio underlying Circular No. 82/01/2019-GST is of general application and is not restricted only to IIMs.

**2.21** The Applicant further submits that paragraph 8 of Circular No. 82/01/2019-GST provides that the clarification applies *mutatis mutandis* to the corresponding entries of the IGST, UTGST and SGST exemption notifications, including the West Bengal GST exemption notification applicable to the Applicant. According to the Applicant, therefore, the principle contained in the said Circular is applicable for determining the availability of exemption under the corresponding GST exemption provisions in West Bengal.

**2.22** The Applicant submits that the term "students" occurring in Entry No. 66(a) should be construed in the context of the nature of educational services rendered by the University. According to the Applicant, the expression should not be confined only to persons enrolled in full-time degree programmes. It would also include persons who are duly admitted and registered for academic programmes conducted by the University in exercise of its statutory powers, including students who enroll specifically for the diploma and certificate programmes proposed to be introduced by the Applicant.

**2.23** The Applicant accordingly submits that the students enrolling in the proposed diploma and certificate programmes would be students of the University and the programmes would form part of the academic framework of the University. The education imparted under such programmes would therefore constitute education provided by an educational institution to its students as part of its academic activities. The fees charged from such students would consequently constitute consideration for the provision of educational services covered under Entry No. 66(a) of Notification No. 12/2017-Central Tax (Rate).

**2.24** The Applicant further submits that the diploma and certificate programmes are proposed to be introduced pursuant to the statutory power vested in the University under the SXUK Act and not as separate commercial ventures. The programmes are intended to provide education and skill development and are to be conducted under the University's academic and statutory framework. The Applicant, therefore, contends that the nature and purpose of the programmes support their treatment as educational services rather than as taxable commercial training services.

**2.25** The Applicant submits that the statutory framework, the University's power under section 6(3) of the SXUK Act, the UGC's recognition of the Applicant under section 2(f) of the UGC Act, the approval of the University's competent statutory bodies, the definition of “educational institution” under clause 2(y)(ii) of Notification No. 12/2017-Central Tax (Rate), and the clarification contained in CBIC Circular No. 82/01/2019-GST, when read together, establish that the Applicant is an educational institution for the purpose of the GST exemption notification.

**2.26** The Applicant therefore submits that the fees proposed to be charged from students enrolling in the diploma and certificate programmes constitute consideration for educational services provided by an educational institution to its students. Since the said programmes lead to diplomas and certificates instituted under the statutory authority of the University, the education imparted therein is submitted to be education as part of a curriculum for obtaining a qualification recognised by law within the meaning of clause 2(y)(ii) of Notification No. 12/2017-Central Tax (Rate).

**2.27** In view of the above submissions, the Applicant contends that the fees proposed to be charged from students enrolling in the diploma and certificate programmes are covered by Entry No. 66(a) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 and are consequently exempt from levy of GST. Accordingly, the Applicant has sought an advance ruling to obtain certainty regarding the applicability of the exemption to the fees proposed to be charged in respect of the said programmes.

**2.28** The Applicant, therefore, respectfully submits that the proposed diploma and certificate programmes are instituted under a valid and subsisting State enactment, namely section 6(3) of the SXUK Act, which is not repugnant to any Central legislation; that the Applicant qualifies as an "educational institution" within the meaning of clause 2(y)(ii) of Notification No. 12/2017-Central Tax (Rate); and that the fees charged from students enrolled in such programmes are eligible for exemption under Entry No. 66(a) of the said Notification.

**2.29** The Applicant accordingly prays that the Hon'ble Authority may be pleased to hold and declare that the fees proposed to be charged by St. Xavier's University, Kolkata from students enrolling in the diploma and certificate programmes proposed to be introduced by the University under section 6(3) of the St. Xavier's University Kolkata Act, 2016, in various disciplines, constitute consideration for educational services provided by an educational institution to its students and are therefore exempt from the levy of Goods and Services Tax under Entry No. 66(a) of Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017. The Applicant has also prayed for such further order or relief as the Hon'ble Authority may deem fit and proper in the facts and circumstances of the case.

## 3. Observations & Findings of the Authority

**3.1** We have gone through the records of the issue as well as submissions made by the authorized representatives of the applicant during personal hearing.

**3.2** As per the facts submitted before us, the applicant St. Xavier's University, Kolkata (in short SXUK) is a university established by the St. Xavier's University, Kolkata Act, 2016 (West Bengal Act XII of 2016). The educational activities which are undertaken by SXUK are governed by the aforesaid Act and the UGC being the regulatory body, it also comes under UGC Act 1956 as well and in terms of the aforesaid acts, SXUK is engaged in rendering various services to its students. In addition to regular degree courses, there are several other certificates and diploma courses based on the needs of the society as well as individual preference of the students that the applicant likes to offer to its students. So SXUK proposes to introduce certain diploma and certificate courses in various disciplines, in addition to the degree programmes presently offered by the University. The Applicant further proposes to charge fees from the students enrolling in such diploma and certificate programmes.

**3.3** Under these circumstances, the applicant has placed the following question before

this authority:

**Question:** Whether the fees proposed to be charged by St. Xavier's University, Kolkata from students enrolling in diploma and certificate programmes proposed to be introduced by the university under Section 6(3) of the St. Xavier's University Act, 2016 form part of educational services provided by an 'educational institution' to its students and are therefore exempt from GST under Entry No. 66(a) of Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017?

**3.4** In the written submission as well as in the course of personal hearing, the applicant has referred to clause (a) of Entry No. 66 of Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017. This entry specifies 'services provided by an educational institution to its students, faculty and staff'. The applicant's representative also drew our attention to the definition of 'educational institution' as provided in clause 2(y) of the same notification.

The relevant portion is reproduced as under:

> *"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;*

The applicant is of the opinion that SXUK, being a university established by a State Act, falls squarely within the above definition and therefore qualifies as an educational institution for the purposes of the referred exemption notification.

**3.5** The applicant further submits that the fees which are proposed to be charged by the University from its students relate to educational programmes offered by the University in exercise of its statutory powers under the St. Xavier's University Kolkata Act, 2016, including its power to institute diplomas and certificates. These programmes form part of the academic framework of the University and are conducted in furtherance of its statutory mandate to impart education and skill development. The said diploma and certificate programmes form part of the academic framework of the University and are conducted for students admitted to such programmes, and are not in the nature of short-term executive training or participation programmes conducted for professionals. Such programmes will be introduced with the approval of the competent statutory authorities of

the University including the Governing Board.

**3.6** The applicant opines that the term 'students' as referred to in Notification No. 12/2017 *supra* must be construed in a broad and inclusive manner. This term would not be limited merely to those enrolled in full-time degree programmes of the University, but would also include all the students who are duly admitted and registered for any academic programme conducted by the University in exercise of its statutory powers. This includes in-house students pursuing regular undergraduate, postgraduate courses, as well as those who enroll specifically for diploma and certificate programmes introduced by the University. According to the applicant, in view of the aforesaid statutory framework, the services proposed to be rendered by St. Xavier's University, Kolkata to the students enrolling in the aforesaid diploma and certificate programmes constitute education provided by an educational institution to its students as part of its academic activities. Such education forms part of the curriculum and academic framework of the University in exercise of its statutory powers under the St. *Xavier's University Kolkata Act, 2016.* Accordingly, the fees proposed to be charged from the students for such programmes fall within the ambit of Entry No. 66(a) of Notification No. 12/2017 - Central Tax (Rate) dated 28.06.2017 and are therefore exempt from levy of GST.

**3.7** In this respect, the applicant has drawn our attention to Circular No. 82/01/2019 – GST dated 01.01.2019 clarifying the applicability of GST on programmes conducted by the Indian Institutes of Management (IIMs). According to the applicant's submission, the circular clarifies that where an institution established by law is empowered to grant degrees, diplomas and other academic distinctions, such institutions qualify as educational institutions under Notification No. 12/2017—Central Tax (Rate) dated 28.06.2017. The applicant explains that the said Circular further clarifies that long-duration programmes (one year or more) conducted by IIMs leading to award of diploma or degree recognised under the IIM Act constitute education as part of a curriculum for obtaining a qualification recognised by law and are, therefore, exempt from GST. The principle underlying the said clarification is equally applicable to universities established under statute which are empowered to institute and award degrees, diplomas and certificates as part of their academic activities. It is submitted that St. Xavier's University, Kolkata, being a university established under the St. Xavier's University Kolkata Act, 2016 and having statutory power to institute and award degrees, diplomas and certificates, stands on the same legal footing in so far as the applicability of the exemption under Entry No. 66 of Notification No. 12/2017—Central Tax (Rate) is concerned.

**3.8** As per our understanding, the basic issue to decide is whether the applicant can be regarded as an educational institution so far as services contemplated to be provided by it to its enrolled students so far as diploma and certificate courses are concerned. Since reference has been made to clause (a) of Entry No. 66 of Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017, we will examine the relevant portion of the entry analytically. The entry is reproduced as under:

| Sl. No. | Chapter, Section, Heading, Group or Service Code (Tariff) | Description of Services | Rate (per cent) | Condition |
|---|---|---|---|---|
| (1) | (2) | (3) | (4) | (5) |
| 66 | Heading 9992 or Heading 9963 | Services provided – (a) by an educational institution to its students, faculty and staff | Nil | Nil |

Clause 2(y) of the same notification has defined 'educational institution' as under:

> *"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;*

It is clear from the above definition that in order to qualify as 'educational institution' for the purpose of Clause (a) of Entry 66 *ibid,* it must provide either of the following three services:

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

(ii) education as a part of 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

So far as the subject matter of the present application is concerned, our point of discussion should be limited to serial number (ii) as above. Education referred to in serial number (i) and (iii) above are not related to the applicant.

Now the question is what is curriculum. In common parlance, curriculum refers to complete and composite set of learning subjects, learning goals, teaching methods and examinations to test the achievements of learnings. According to Cambridge Dictionary,

curriculum means a particular course of study in one subject. The Merriam-Webster Dictionary defines it as a set of courses constituting an area of specialisation. A literature published by Ramkrishna Mission Shikshanamandira and available on internet explains the term curriculum as under:

> *Curriculum is thus, a well-defined and prescribed course of studies which students must complete for them to pass a given level of education. It is a predetermined subject matter in a planned sequence of experiences leading to certifiable completion. Curriculum is the base for the learning outcomes and activities through which the teaching and learning process moves in advance.*
>
> *… curriculum is the path through which the student has to go forward in order to reach the goal envisaged by education. Usually the term curriculum is understood as a group of subject prescribed for study in a particular course. Thus the term curriculum in recent years has come to mean all the planned activities and experiences available to the student under the direction of the school.*

To sum up what we have discussed above, curriculum is a composite, well defined and prescribed course of studies which a student must pass to achieve the desired goal of learning of that particular course of studies. Any diploma course has got certain structured and well defined curriculum and a student enrolling in a diploma course has to undergo the said course of study and complete it to achieve the diploma. In that sense diploma is certainly an education as a part of curriculum for obtaining a qualification.

**3.9** Now we come to the next part of the sentence in serial number (ii) of clause 2(y) *supra*. This part stipulates that the qualification should be recognized by any law for the time being in force. This indicates that in order to qualify as 'educational institution' for the purposes of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017, the diploma education provided by the institution should be recognized by any law for the time being in force. In our considered view, exemption under serial number 66 of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 is applicable to an educational institution which provides diploma education as a part of the curriculum for obtaining a qualification, be it degree or diploma, which is recognised by law.

Our view is buttressed by Circular No. 117/36/2019-GST dated 11.10.2019. The circular is reproduced as under:

> *Subject: Clarification on applicability of GST exemption to the DG Shipping approved maritime courses conducted by Maritime Training Institutes of India – reg.*

*A representation has been received regarding applicability of GST exemption to the Directorate General of Shipping approved maritime courses conducted by the Maritime Training Institutes of India. The same has been examined and following is clarified.*

2. *Under GST Law, vide Sl. No. 66 of the notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, services provided by educational institutions to its students, faculty and staff are exempt from levy of GST. In the above notification, "educational institution" has been defined to mean an institution providing services by way of education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force.*

3. *GST exemption on services supplied by an educational institution would be available, if it fulfills the criteria that the education is provided as part of a curriculum for obtaining a qualification/ degree recognized by law.*

4. *Section 76 of the Merchant Shipping Act, 1958 (44 of 1958) provides for the certificates of competency to be held by the officers of ships. It states that every Indian ship, when going to sea from any port or place, shall be provided with officers duly certificated under this Act in accordance with such manning scales as may be prescribed. Section 78 of the Act provides for several Grades of certificates of competency. Further, Section 79 provides that the Central Government or a person duly authorised by it shall appoint persons for the purpose of examining the qualifications of persons desirous of obtaining certificate of competency under section 78 of the Act.*

5. *In order to streamline and monitor the maritime education and trainings by maritime institutes and to administer the assessment agencies, the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014 has been notified. Under Rule 9 of the said Rules, the Director General of Shipping is empowered to designate assessment centres. Further the provisions of sub- rules (6), (7) and (8) of the Rule 4 of the said Rules, empowers the Director General of Shipping, to approve (i) the training course,*
*(ii) training, examination and assessment programme, and (iii) approved training institute etc.*

6. *From the above discussion, it is seen that the Maritime Training Institutes and*

*their training courses are approved by the Director General of Shipping which are duly recognised under the provisions of the Merchant Shipping Act, 1958 read with the Merchant Shipping (standards of training, certification and watch-keeping for Seafarers) Rules, 2014. Therefore, the Maritime Institutes are educational institutions under GST Law and the courses conducted by them are exempt from levy of GST. The exemption is subject to meeting the conditions specified at Sl. No. 66 of the notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017.*

7. *This clarification applies, mutatis mutandis, to corresponding entries of respective IGST, UTGST, SGST exemption notifications. Difficulty if any, in the implementation of this circular may be brought to the notice of the Board.*
(emphasis added)

**3.10** Here we will like to revisit the Circular No. 82/01/2019 – GST dated 01.01.2019. The relevant portions of the circular are reproduced as under:

*Subject: Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs) – Reg.*

*I am directed to invite your attention to the Indian Institutes of Management Act, 2018 which came into force on 31st January, 2018. According to provisions of the IIM Act, all the IIMs listed in the schedule to the IIM Act are "institutions of national importance". They are empowered to (i) grant degrees, diplomas, and other academic distinctions or titles, (ii) specify the criteria and process for admission to courses or programmes of study, and (iii) specify the academic content of programmes. Therefore, with effect from 31st January, 2018, all the IIMs are "educational institutions" as defined under notification No. 12/ 2017-Central Tax (Rate) dated 28.06.2017 as they provide education as a part of a curriculum for obtaining a qualification recognised by law for the time being in force.*

2. *At present, Indian Institutes of Managements are providing various long duration programs (one year or more) for which they award diploma/ degree certificate duly recommended by Board of Governors as per the power vested in them under the IIM Act, 2017. Therefore, it is clarified that services provided by Indian Institutes of Managements to their students- in all such long duration programs (one year or more) are exempt from levy of GST. As per information received from IIM Ahmedabad, annexure 1 to this circular provides a sample list of programmes which are of long duration (one year or more), recognized by law*

*and are exempt from GST.*

3. *For the period from 1st July, 2017 to 30th January, 2018, IIMs were not covered by the definition of educational institutions as given in notification No. 12/ 2017 Central Tax (Rate) dated 28.06.2017. Thus, they were not entitled to exemption under Sl. No. 66 of the said notification. However, there was specific exemption to following three programs of IIMs under Sl. No. 67 of notification No. 12/2017- Central Tax (Rate): –*

(i) *two-year full time Post Graduate Programmes in Management for the Post Graduate Diploma in Management, to which admissions are made on the basis of Common Admission Test (CAT) conducted by the Indian Institute of Management,*

(ii) *fellow programme in Management,*

(iii) *five years integrated programme in Management.*

*Therefore, for the period from 1st July, 2017 to 30th January, 2018, GST exemption would be available only to three long duration programs specified above.*

4. *It is further, clarified that with effect from 31st January, 2018, all IIMs have become eligible for exemption benefit under Sl. No. 66 of notification No. 12/ 2017- Central Tax (Rate) dated 28.06.2017. As such, specific exemption granted to IIMs vide Sl. No. 67 has become redundant. The same has been deleted vide notification No. 28/2018- Central Tax (Rate) dated, 31st December, 2018 w.e.f. 1st January 2019.*

5. *For the period from 31st January, 2018 to 31st December, 2018, two exemptions, i.e. under Sl. No. 66 and under Sl. No. 67 of notification No. 12/ 2017- Central Tax (Rate), dated 28.06.2017 are available to the IIMs. The legal position in such situation has been clarified by Hon'ble Supreme Court in many cases that if there are two or more exemption notifications available to an assessee, the assessee can claim the one that is more beneficial to him. Therefore, from 31st January, 2018 to 31st December, 2018, IIMs can avail exemption either under Sl. No 66 or Sl. No. 67 of the said notification for the eligible programmes. In this regard following case laws may be referred-*

i. *H.C.L. Limited vs Collector of Customs [2001 (130) ELT 405 (SC)]*

ii. *Collector of Central Excise, Baroda vs Indian Petro Chemicals [1997 (92) ELT*

*13 (SC)]*

iii. *Share Medical Care vs Union of India reported at 2007 (209) ELT 321 (SC)*

iv. *CCE vs Maruthi Foam (P) Ltd. [1996 (85) RLT 157 (Tri.) as affirmed by Hon'ble Supreme Court vide 2004 (164) ELT 394 (SC)*

6. *Indian Institutes of Managements also provide various short duration/ short term programs for which they award participation certificate to the executives/ professionals as they are considered as "participants" of the said programmes. These participation certificates are not any qualification recognized by law. Such participants are also not considered as students of Indian Institutes of Management. Services provided by IIMs as an educational institution to such participants is not exempt from GST. Such short duration executive programs attract standard rate of GST @ 18% (CGST 9% + SGST 9%). As per information received from IIM Ahmedabad, annexure 2 to this circular provides a sample list of programmes which are short duration executive development programs, available for participants other than students and are not exempt from GST.* (emphasis added)

**3.11** A combined reading of the provisions of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 including the definition of 'educational institution' and circulars No. 82/01/2019 – GST dated 01.01.2019 and 117/36/2019-GST dated 11.10.2019 leads us to the following points:

A) Services provided by the educational institutions to its students are exempt from GST under serial no. 66 *supra.*

B) To be considered as an educational institution one of the criteria is that the institution must provide services by way of education as a part of curriculum for obtaining a qualification recognized by any law for the time being in force.

C) The term qualification is a broad one. It *inter alia* includes diploma which is a part of a curriculum.

D) The diploma course should be a long duration programme (for one year or more)

E) Diploma or certificate courses of short duration are not covered by the definition of educational institution under clause 2(y) *supra*.

F) If the institution itself is a product of a statute, the long duration diploma courses offered by the institution will qualify for qualification recognized by any law for the time being in force. It is necessary that the institution must have the statutory power to confer diploma or certificate and to specify the academic content of the long duration diploma or

certificate courses.

**3.12** In fact, the Hon'ble Delhi High Court in the case of Indian Institute of Aircraft Engineering v. Union of India & others related to the erstwhile Service Tax regime in the context of somewhat similar situation observed as under:

> *The expression "recognized by law" is a very wide one. The legislature has not used the expression "conferred by law" or "conferred by statute". Thus even if the certificate/degree/diploma/qualification is not the product of a statute but has approval of some kind in "law", would be exempt.*

The above observation of the Hon'ble Delhi High Court and the circulars referred to in our discussion are based on the same basic point that the diploma or certificate course need not be the products of statute. Rather, the courses should have approval in law. The long duration diploma or certificate course run by an institute which is a product of a statute by default becomes recognized by law.

**3.13** In our considered view, a combined reading of the above circulars and the Entry no. 66(a) and the definition of educational institution under clause 2(y) of Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017 leads us to conclude that the exemption provided in Entry no. 66(a) is applicable for an educational institution like the applicant only when it provides education as a part of curriculum for obtaining qualification recognized by any law.

We asked the applicant to provide the details of the laws governing or recognising the diploma or certificate courses that the applicant is going to introduce for its enrolled students. In his written submission by mail dated 01.09.2026, the applicant has not provided the details asked for. Rather, the applicant argues that he is competent enough to confer certificates and diplomas by virtue of Section 6(3) of the St. Xavier's University, Kolkata Act, 2016, if the said certificate and diploma programmes are approved by the Governing Board of the University.

Clause (2) of the St. Xaviers University, Kolkata Act, 2016 (West Bengal Act XII of 2016) empowers the applicant to institute degrees, titles, diplomas, certificates and other academic distinctions on persons who shall have pursued an approved course of study in the University.

Section 33 of the same act empowers the Academic Council of the University to consider and approve the curricula and syllabi on recommendations from the Board of Studies. Section 31 empowers the Executive Council of the University to make regulations

regarding the course of studies and the division of subjects including interdisciplinary or multidisciplinary approach for integrated courses in selected subjects which are approved by the Academic Council.

So we are on the same page with the applicant in respect of the observation that the diploma or certificate courses offered by the applicant amounts to qualification recognized by law (here the St. Xaviers University, Kolkata Act, 2016). However, short duration diploma or certificate course is not included in it.

In our considered view, the ratio of the observation of the Delhi High Court in the case of Indian Institute of Aircraft Engineering v. Union of India & others and Circular No. 82/01/2019 – GST dated 01.01.2019 and 117/36/2019-GST dated 11.10.2019 is squarely applicable in the present case. The applicant qualifies as 'educational institution' so far as providing education as a part of curriculum for obtaining a qualification recognized by any law for the time being in force in respect of long term diploma and certificate courses are concerned.

In view of the foregoing, we rule as under:

## RULING

**Question: Whether the fees proposed to be charged by St. Xavier's University, Kolkata from students enrolling in diploma and certificate programmes proposed to be introduced by the university under Section 6(3) of the St. Xavier's University Act, 2016 form part of educational services provided by an 'educational institution' to its students and are therefore exempt from GST under Entry No. 66(a) of Notification No. 12/2017 – Central Tax (Rate) Dated 28.06.2017?**

**Answer:** The answer to both questions is in the affirmative [if the duration of the course offered is one year or more].

Sd/-
(YOGESH SUGDEO CHITTE)
Member
West Bengal Authority for
Advance Ruling

Sd/-
(JAYDIP KUMAR CHAKRABARTI)
Member
West Bengal Authority for
Advance Ruling

Place: Kolkata
Date: 01st October, 2026

**To,**
St Xaviers College Kolkata Educational Trust,
Action Area – III B, New Town, Kolkata 700160

**Copy to:**

**(1)** The Principal Chief Commissioner, CGST & CX, 180, Shantipally, R.B.Connector, Kolkata - 700107

**(2)** The Commissioner of State Tax, West Bengal, 14, Beliaghata Road, Kolkata - 700015

**(3)** Office Copy