

**IN THE SUPREME COURT OF INDIA
EXTRAORDINARY APPELLATE JURISDICTION**

Special Leave Petition (C) Nos.17945-17948 OF 2026

**Bharathidasan University,
Rep. by its Registrar**

...Petitioner

Versus

**The Joint Commissioner
of GST (ST-Intelligence)
Trichy Division & Anr.**

...Respondents

O R D E R

The petitioner is a University concerned with a show cause notice issued under Section 74(5) of the Tamil Nadu Goods and Services Tax Act, 2017 raising a demand of GST along with applicable interest and penalties on the affiliation fees collected by the University from its affiliated institutions, for the financial years 2019-2020 to 2022-2023. The petitioner relied on Notification No.12/2017 - Central Tax (Rate), which provides that educational and regulatory levies do not constitute a commercial 'supply' or 'consideration'. On conflicting views being expressed by two Single Benches of the High Court in similar challenge, the matter was referred to the Division Bench.

2. The Division Bench concurred with one of the decisions holding that the service of granting affiliation is an independent statutory

pre-requisite falling outside the restricted scope of 'services relating to admissions to, or conduct of examination by an educational institution'. Having answered the reference, the operative portion of the impugned judgment indicates that the matter was remanded to the learned Single Judge to decide the residual issues.

3. Sri S. Nagamuthu, learned Senior Counsel appearing for the University submits that there are conflicting decisions from various High Courts and this Court had dismissed an appeal filed by the department against a decision of the High Court of Karnataka, which held an exemption to be applicable even with respect to affiliation fees. It is submitted that for an expeditious consideration of the question which is recurring and mulcting huge liability on the Universities in this Country, it is only appropriate that this Court considers the matter of exemption.

4. We notice that the order dated 24.01.2025 passed in SLP (C) D. No.59470/2024 (annexure P9 of the present SLP), in which this Court dismissed the SLP does not result in a merger of the decision with this Court as has been held in ***Kunhayammed and Ors. v. State of Kerala and Anr.***¹ Since the matter has been remanded to the learned Single Judge to consider the residual grounds, we are of the opinion that let the matter be considered by the learned Single Judge and then it would be open for the petitioner to challenge any

1 (2000) 6 SCC 359

order prejudicial to the petitioner along with the decision of the Division Bench in the reference, before this Court.

5. We also make it clear that in the meanwhile if this Court holds in favour of the assessee, then necessarily petitioner would be entitled to produce such decision before the learned Single Judge, which would on terms overrule the finding rendered on reference by a Division Bench of the High Court.

6. With the above reservation and observation, the Special Leave Petitions are closed with liberty reserved to the petitioner to challenge the reference order after disposal of the matter before the learned Single Judge.

7. Pending application(s), if any, shall stand disposed of.

..... J.
(J.B. PARDIWALA)

..... J.
(K. VINOD CHANDRAN)

**NEW DELHI
JULY 16, 2026.**

ITEM NO.25

COURT NO.6

SECTION XII

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s).17945-17948/2026

[Arising out of impugned final judgment and order dated 10-02-2026 in WPMD No. 27453/2025 10-02-2026 in WPMD No. 27456/2025 10-02-2026 in WPMD No. 27457/2025 10-02-2026 in WPMD No. 27458/2025 passed by the High Court of Judicature at Madras at Madurai]

BHARATHIDASAN UNIVERSITY

Petitioner(s)

VERSUS

THE JOINT COMMISSIONER OF
GST (ST- INTELLIGENCE)& ANR.

Respondent(s)

FOR ADMISSION

Date : 16-07-2026 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE K. VINOD CHANDRAN

For Petitioner(s) :Mr. S. Nagamuthu, Sr. Adv.
Mr. M.P. Parthiban, AOR
Ms. Priyaranjani Nagamuthu, Adv.
Mr. Bilal Mansoor, Adv.
Mr. Shreyas Kaushal, Adv.
Mr. S. Geyolin Selvam, Adv.
Mr. Alagiri K, Adv.
Mr. Shivansh Sharma, Adv.
Mr. Abhishek S, Adv.

For Respondent(s) :

UPON hearing the counsel the Court made the following
O R D E R

1. The Special Leave Petitions are closed in terms of the signed order which is placed on the file.
2. Pending application(s), if any, shall stand disposed of.

(HARPREET KAUR)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)

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