


GUJARAT AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX D/5, RAJYA KAR BHAVAN, ASHRAM ROAD, AHMEDABAD – 380 009.	
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ADVANCE RULING NO. GUJ/GAAR/R/2026/12
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2025/AR/36)

Date: 02/04/2026

Name and address of the applicant	:	M/s. ASDM INSTITUTE PRIVATE LIMITED, SF, 17, Shangrila Arcade, Shyamal Cross Road, Shyamal Row House, Satellite, Ahmedabad, Ahmedabad, Gujarat, 380015
GSTIN of the applicant	:	24ABCCA3989J1ZD
Jurisdiction Office	:	Office of the Assistant Commissioner of State Tax, Unit-9, Range-3, Division-1, Ahmedabad
Date of application	:	04.09.2025
Clause(s) of Section 97(2) of CGST/IGST Act, 2017, under which the question(s) raised.	:	(a),(b)
Date of Personal Hearing	:	06.02.2026
Present for the Applicant/Department	:	Shri Rounak Mandowara , CA for the applicant and Shri Patel Mit Dineshbhai, ACST(1), Unit-9, SGST for the Department.

Brief facts:

M/s. ASDM INSTITUTE PRIVATE LIMITED, 17, Shangrila Arcade, Shyamal Cross Road, Shyamal Row House, Satellite, Ahmedabad, Gujarat- 380015 [for short–applicant'] is registered under GST and their GSTIN is 24ABCCA3989J1ZD.

2. The applicant is engaged in providing digital marketing training courses as part of the Government’s Skill India initiative. These courses are aligned with the National Skills Qualifications Framework (NSQF) and are designed to upskill students in digital marketing. The applicant is an approved Training Partner of the Ministry of Skill Development & Entrepreneurship (MSDE) and the National Skill Development Corporation (NSDC) and awarded Training Partner ID TP325480 under the Skill India scheme for the period 2025–2028. NSDC (a public-private partnership under MSDE) has accredited the applicant to conduct the “Digital Marketing Manager” course (Qualification Pack Code: MES/Q0706). This course is an NSQF-aligned vocational skill program.



3. The applicant enrolls students into its digital marketing courses directly. As per the partnership terms with NSDC, all student enrolments and batches are registered on NSDC's Skill India Portal (SIP) for monitoring. NSDC tracks the students' training progress and outcomes (such as assessments and certifications) via this portal. NSDC and/or the relevant Sector Skill Council issue joint certifications to the successful trainees upon course completion, thereby ensuring the training is recognized under the national skill development programs. The training fees are collected by the applicant from the students. There is no direct government funding for these particular courses; instead, it operates on a market-led, fee-based model under NSDC oversight. The applicant's revenue from the students' course fees constitutes the consideration for the training services it provides. NSDC does not pay the applicant for these services - rather, NSDC's role is to facilitate, regulate, and certify the training.

4. Prior to the recent changes in law, vocational training services provided under the Skill India/NSDC affiliation were treated as exempt supplies of service. The applicant, being an NSDC-approved training partner delivering NSQF-aligned courses, has operated under the bona fide belief that its training services are exempt from GST, in line with the prevailing notifications. However, due to amendments in 2024 and their subsequent reversal in 2025, there is ambiguity about the GST applicability during the interim period and going forward.

5. The applicant, therefore, seeks an Advance Ruling on the following question to obtain clarity and confirm its right to exemption for the services it provides under the MSDE/NSDC framework-

Whether the training services provided by ASDM Institute Private Limited as an MSDE/NSDC affiliated Training Partner imparting NSQF-aligned digital marketing courses to students (with enrolments tracked by NSDC and fees collected by ASDM) - are exempt from GST under SI. No. 69 of Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017, as amended from time to time (including by Notification Nos. 08/2024-CT(R) and 06/2025-CT(R)), and the corresponding Gujarat State notification?

6. The applicant's submissions and interpretation of law on the issue is as under -



(a) Entry No. 69 of Notification No. 12/2017-Central Tax (Rate) dated 28th June 2017 exempted services by NSDC, its sector skill councils, their approved assessment agencies, or any NSDC/SSC approved training partner, provided "in relation to" NSDC-implemented skill development programs or approved vocational courses, fully from GST. The applicant, as an NSDC-approved training partner delivering NSDC approved courses, squarely fell within clause (d) of this entry under the original notification.

(b) Notification No. 08/2024-Central Tax (Rate) dated 8th Oct 2024 substituted Entry 69. The effect of the substituted entry was that the explicit mention of "training partner approved by NSDC" was omitted in the new language. Instead, exemption for training providers was predicated on being "a Training Body accredited with an NCVET-recognized Awarding Body. This created a gap: some NSDC training partners (like the Applicant) who were operating under NSDC schemes but perhaps not formally accredited through an NCVET-approved Awarding Body suddenly found their services excluded from the exemption as of 10th Oct 2024.

(c) In other words, during 10.10.2024 to 15.01.2025, strictly read, training partners approved by NSDC (but lacking NCVET accreditation routing) would have been required to charge GST on their services due to the withdrawal of the earlier clause (d). This period of change led to significant uncertainty in the skill training industry.

(d) On the recommendation of the GST Council in its 55th Meeting (Dec 2024), the Government moved swiftly to restore the lost exemption for NSDC partners. Notification No. 06/2025-Central Tax (Rate) dated 16th Jan 2025 amended the entry yet again and expressly reinstated "NSDC-approved Training Partners" as eligible service providers for the exemption, independent of the NCVET-accreditation route. The law as of 16th Jan 2025 once again clearly covers the applicant's services under the GST exemption, just as it did prior to Oct 2024.



(e) To address the confusion and any potential compliance issues arising from the interim change, the CBIC issued Circular No. 245/02/2025-GST dated 28th Jan 2025. The Circular states that the payment of GST on services provided by NSDC-approved training partners for the period from 10.10.2024 to 15.01.2025 is "regularized on 'as is where is' basis". In essence, no adverse action will be taken for that period - if tax was not collected by such training partners, the government would not pursue it, and if GST was collected/paid, it would be allowed to stand (with no refunds solely due to this change).

(f) The Applicant's query falls under Section 97(2)(b) of the CGST Act, being a question regarding the "applicability of a notification issued under the provisions of this Act."

(g) Under the original wording of Entry 69 (clause (d)) of Notification 12/2017-Central Tax (Rate) dated 28th June 2017, services by an NSDC-approved training partner in relation to NSDC's skill programs were exempt. Although the wording briefly changed in late 2024, the January 2025 amendment has restored this clause. As of now and on the date of this application, Entry 69 expressly covers NSDC training partners again. Therefore, the applicant's status fits squarely within the class of service providers intended to be exempt.

(h) The training services provided by the applicant are in relation to NSDC-implemented skill development programs or NSQF-aligned courses, as required by Entry 69. The applicant's digital marketing course has been accredited through NSDC and aligns with a nationally approved Qualification Pack (MES/Q0706) under NSQF. NSDC's involvement - from approving the curriculum, tracking student data on Skill India Portal, to certifying the successful trainees - makes it clear that the service is "in relation to" an NSDC scheme or skill development programme. In fact, this training falls under the government's Skill India mission which NSDC spearheads. It is not a stand-alone private coaching class, but rather an integral part of an NSDC-facilitated skill development initiative. Thus, the condition set



forth in Entry 69 (linkage to NSDC's program or approved course) is fully satisfied.

(i) During 10th Oct 2024 to 15th Jan 2025, the law's text did not list "training partner of NSDC" explicitly. However, the Applicant's course being NSQF-aligned could arguably have fallen under clause (e) of the amended entry (as a "Training Body" accredited through an Awarding Body recognized by NCVET). In the skill ecosystem, Sector Skill Councils function as Awarding Bodies under NCVET, and NSDC training partners typically align with Sector Skill Councils for curriculum and certification. For instance, if the digital marketing course QP is approved by the relevant Sector Skill Council (e.g., Media & Entertainment SSC or IT-ITeS SSC), the applicant could be seen as a training body operating under that awarding body's accreditation. Thus, even under the 08/2024 language, a good faith argument exists that the applicant's services remained within scope via clause (e)/(iii) (NSQF qualification) of Entry 69. Regardless, this ambiguity has been resolved by the explicit re-insertion of NSDC training partners into the exemption by Notification 06/2025.

(j) The Circular 245/02/2025 removes any doubt by effectively absolving NSDC partners from GST liability for that interim period. Therefore, even if the applicant did not charge GST in that window (which it did not, based on the consistent understanding of exemption), the Government has regularized the situation so that no back-tax or interest would apply. The Applicant's position is thus secure for past, present, and future, subject to this ruling.

(k) The overarching intent of the law has been to promote affordable skill development by exempting such training from GST. Taxing these services would raise costs for students and counteract the Skill India mission. The GST Council's prompt reversal of the 2024 change underscores that the policy intent is to keep vocational training by NSDC partners exempt. Entry 69, in both its original and current form, must be interpreted in light of this purpose.



(l) The following advance rulings have examined similar scenarios: -

- (a) Karnataka AAR in Intellipaath (Interviewbit Software Services Pvt. Ltd., (2023)
- (b) Maharashtra AAR in IMS Proschool Pvt. Ltd. (2019)

7. Personal hearing was granted on 06.02.2026 wherein Shri Rounak Mandowara , CA appeared for the applicant and reiterated the facts & grounds as stated in the application. Shri Patel Mit Dineshbhai, ACST (1), Unit-9, SGST appeared for the Department and submitted that the applicant would be eligible for exemption under Entry No. 69 of Notification No. 12/2017-Central Tax (Rate) dated 28th June 2017, as amended. However, they would not be eligible for exemption during the intervening period 10.10.2024 to 15.01.2025 in view of the amendment to Entry No. 69 vide Notification No. 8/2024-CT(R) dated 08.10.2024 and Notification No. 6/2025-CT(R) dated 16.01.2024.

Discussion and findings

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

9. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made by the applicant and the Departmental representative during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

10. The short issue to be decided is whether the digital marketing courses conducted by the applicant by enrolling students is exempted under Entry No. 69 of Notification No. 12/2017-CT(R) dated 28th June 2017, as amended. It would be therefore, prudent to reproduce, the said Entry of the Notification, before delving into the issue.



TABLE

Sl. No.	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, _ (a) the National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation; (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation; (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council, in relation to- (i) the National Skill Development Programme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any other Scheme implemented by the National Skill Development Corporation.	Nil	Nil

[Emphasis supplied]

11. As per the above Entry, the services falling under Heading 9991 or 9992 or 9993 provided by the (a) National Skill Development Corporation set up by the Government of India; (b) a Sector Skill Council approved by the National Skill Development Corporation (c) an assessment agency approved by the Sector Skill Council or the National Skill Development Corporation (d) a training partner approved by the National Skill Development Corporation or the Sector Skill Council in relation to the National Skill Development Programme implemented by the



National Skill Development Corporation; or a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or any other Scheme implemented by the National Skill Development Corporation, is exempt from payment of GST.

12. As per the applicant, they are providing digital marketing training courses to various students and on successful completion of the course, the students are provided certificates. The fees are collected by the applicant from the students. here is no direct government funding for these particular courses; instead, it operates on a *market led, fee-based model* under NSDC oversight. These services fall under SAC 999293 which cover Commercial training and Coaching services which impart skill or knowledge or lessons on any subject or field other than sports, with or without issuance of a certificate. The applicant is an approved Training Partner of the Ministry of Skill Development & Entrepreneurship (MSDE) and the National Skill Development Corporation (NSDC). The applicant has also produced a copy of the 'Certificate of Partnership' issued by NSDC certifying its status as an Approved Training partner having ID TP325480, for the financial year 2025-2028.

13. NSDC is a not-for-profit public limited company established under the Companies Act. They operate as a unique Public Private Partnership (PPP) model under the Ministry of Skill Development & Entrepreneurship. They are dedicated to empowering India's youth through comprehensive skill development. The applicant is accredited by the NSDC to conduct 'Digital Marketing Manager' Course (Qualification Pack Code: MES/Q0706). They have also produced a copy of the accreditation certificate having SMART TC ID TC323399 issued by the NSDC.

14. As per Entry 69 of Notification No. 12/2017 dated 28th June 2017, services falling under 9992 provided by a training partner approved by the National Skill Development Corporation in relation to the National Skill Development Programme implemented by the National Skill Development Corporation are exempt. As mentioned earlier, the applicant is a training partner approved by the NSDC and has been accredited by the NSDC to conduct the 'Digital Marketing Manager' Course. Further, these services fall under SAC 999293. Therefore, the said service provided by the applicant would be covered under Entry 69 of Notification No. 12/2017 dated 28th June 2017 and thus exempt from payment of GST.

Karnataka Advance Ruling Authority in *Re: Interviewbit Software Services Pvt. Ltd.*



[2023 (76) G.S.T.L. 238 (A.A.R. - GST - Kar.)] has ruled that services provided under the 'Market led fee-based scheme' of the NSDC, executed by the applicant by becoming an 'Approved Training Partner' of NSDC is exempt under Entry 69 of Notification No. 12/2017 dated 28th June 2017. A similar ruling has also been given by the Maharashtra Advance Ruling Authority in *Re : IMS Proschool Pvt. Ltd* [2018 (18) G.S.T.L. 241 (A.A.R. - GST)].

15. We now come to the next issue, i.e. for the intervening period from 10.10.2024 to 16.01.2025, when due to an amendment in Notification No. 12/2017-CT(R) dated 28th June 2017, by way of Notification 08/2024-CT(R) dated 08.10.2024, the services provided by a training partner approved by NSDC was omitted w.e.f 10.10.2024. The entry subsequent to the amendment is reproduced below: -

(1)	(2)	(3)	(4)	(5)
"69	Heading 9983 or Heading 9991 or Heading 9992	Any services provided by - (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training, in relation to - (i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or (ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or (iii) any National Skill Qualification Framework aligned qualification or skill in respect of which the National Council for Vocational Education and Training has approved a qualification package.	Nil	Nil



However, the said service was reintroduced in Notification No. 12/2017-CT(R) dated 28th June 2017 vide Notification No. 06/2025-CT(R) dated 16.01.2025, by way of insertion of the following clause:-

"(f) a training partner approved by the National Skill Development Corporation,".

Therefore, w.e.f. 16.01.2025, the earlier position was again restored. Thus, during the period from 10.10.2024 to 16.01.2025, the services provided by the applicant did not enjoy any exemption.

16. The applicant has argued that inspite of the fact that during the intervening period the exemption was not available for a training partner of NSDC, the Applicant's course being NSQF-aligned could arguably have fallen under clause (e) of the amended entry (as a "Training Body" accredited through an Awarding Body recognized by NCVET). This is because, Sector Skill Councils function as Awarding Bodies under NCVET, and NSDC training partners typically align with Sector Skill Councils for curriculum and certification. For instance, if the digital marketing course QP is approved by the relevant Sector Skill Council (e.g., Media & Entertainment SSC or IT-ITeS SSC), the applicant could be seen as a training body operating under that awarding body's accreditation. We, however, do not subscribe to this view of the applicant. CBIC's Circular No. 245/02/2025-GST dated 28.01.2025 has clarified on the '*Regularizing payment of GST on skilling services provided by Training Partners approved by the National Skill Development Corporation*' for the intervening period. The clarification given by the CBIC is reproduced below: -

"5. Regularizing payment of GST on skilling services provided by Training Partners approved by the National Skill Development Corporation.

5.1 On the recommendations of the 54th meeting of the GST Council held in New Delhi on 09.09.2024, the entry at Sl. No. 69 of the Notification No. 12/2017-CTR dated 28.06.2017 was amended vide Notification No. 08/2024 dated 08.10.2024, to synchronize it with the new regulatory framework for skill development under NCVET.

5.2 As a result of the aforesaid amendment, the earlier exemption available to the skilling services provided by Training Partners approved by National Skill Development Corporation was withdrawn. The amended exemption was restricted to the skilling services



provided by Training Bodies accredited with an Awarding Body that is recognized by the NCVET. Later, it was informed by the Ministry of Skill Development and Entrepreneurship, Government of India, that since NSDC is the implementing agency for skilling schemes of the Government of India, as well as other skill development programs, hence, the withdrawal of the tax exemption to Training Partners approved by NSDC would adversely impact the skilling ecosystem significantly.

5.3 Accordingly, the GST Council, in its 55th meeting, has recommended that the earlier exemption to skilling services provided by Training Partners approved by the National Skill Development Corporation may be restored. The said exemption has been reinstated by amending Notification No. 12/2017-CT(Rate) dated 28.06.2017 vide Notification No. 06/2025-CT(Rate) dated 16.01.2025 with effect from 16.01.2025.

5.4 Further, for the past period, the GST Council has recommended to regularize payment of GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, for the period 10.10.2024 to 15.01.2025 on 'as is where is' basis.

5.5 Thus, as recommended by the GST Council, the payment of GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, is regularized for the period 10.10.2024 to 15.01.2025, on 'as is where is' basis."

Thus, from the above, it can be seen that the training bodies accredited with an awarding body recognised by NCVET have been treated differently from the training partners approved by NSDC. It is also for this reason that the exemption to training partners approved by the National Skill Development Corporation was reintroduced by way of Notification No. 06/2025-CT(R) dated 16.01.2025, rather than clarifying that the exemption provided to training partners approved by the NSDC would fall under clause (e) of the amended entry.

17. We, however, find that the said circular has also regularised the payment of GST on services provided by Training Partners approved by the National Skill Development Corporation, which were exempt prior to 10.10.2024, for the period 10.10.2024 to 15.01.2025 on 'as is where is' basis, based on the recommendation of the GST Council. The Gujarat High Court in the case of *J.K. Papad Industries Vs Union of India* [(2024) 22 Centax 335 (Guj.)] has interpreted the term 'as is where is basis' as under:-



“30. In view of above minutes of the meeting of GST Council and circular dated 1st August, 2023, question arises as to what rate the GST is payable by the petitioners upto 22.07.2023 as both the GST Council as well as the Board were of the opinion to regularise the issue for the past period on 'as is where is' basis meaning thereby whatever situation was prevailing with regard to the status of payment of GST by the petitioners shall continue to prevail upto 22.07.2023 and the petitioners have claimed their product to be exempt from GST, therefore, the petitioners cannot be subjected to levy of GST in order to regularise their returns which have been filed at Nil rate of GST.

31. It appears that the respondents have misinterpreted the words "as is" basis by issuing the impugned notices to levy GST at 18% on applicability of Tariff Item No. 19059030 ignoring the binding decision of Gujarat Appellate Authority for Advance Ruling under section 103 of the GST Act.

32. Therefore, when the petitioners have claimed exemption under the Tariff Item no. 19059040 by claiming exemption to pay GST on the product manufactured by them, the same is required to be regularised on 'as is' basis as per the minutes of the meeting of GST Council as well as the notification issued by the Board on 1st August, 2023 coupled with binding ruling of appellate authority of advance ruling.”

[Emphasis supplied]

Therefore, as per the interpretation given by the High Court, for the intervening period if no tax has been paid, then a taxpayer is not liable to pay tax. However, if a taxpayer has paid the tax during this period, no refund would be granted.

18. Since, during the intervening period, there was no exemption from payment of GST to the services provided by the applicant, they would be liable to pay GST on the services provided by them. However, they would not be liable to pay any GST for the intervening period if they had not paid any GST to the Government at the material time, in view of the Circular dated 28.01.2025 (*supra*) issued by the CBIC regularising payment on 'as is where is' basis.

19. In view of the foregoing, we rule as under: -

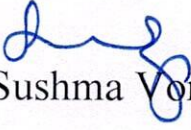
RULING


Ques: - Whether the training services provided by ASDM Institute Private Limited as an MSDE/NSDC affiliated Training Partner imparting NSQF-aligned digital marketing courses to students (with enrolments marked



by NSDC and fees collected by ASDM) - are exempt from GST under SI. No. 69 of Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017, as amended from time to time (including by Notification Nos. 08/2024-CT(R) and 06/2025-CT(R)), and the corresponding Gujarat State notification?

Ans : - Yes, the training services provided by ASDM Institute Private Limited as an MSDE/NSDC affiliated Training Partner imparting NSQF-aligned digital marketing courses to students (with enrolments tracked by NSDC and fees collected by ASDM) - are exempt from GST under SI. No. 69 of Notification No. 12/2017-Central Tax (Rate) dated 28-06-2017, as amended. However, during the intervening period from 10.10.2024 to 15.10.2025, it would be on 'as is where is basis' as detailed in the order.


(Sushma Vora)
Member (SGST)


(Vishal Malani)
Member (CGST)

Place: Ahmedabad
Date: 01/04 /2026

