

 सत्यमेव जयते	RAJASTHAN APPELLATE AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX NCR BUILDING, STATUE CIRCLE, C-SCHEME JAIPUR – 302005 (RAJASTHAN) Email : aaarjpr@gmail.com	
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Proceedings under Section 101 of the Central GST Act, 2017 read with Rajasthan GST Act, 2017

Before the Bench of

1. Sh. Mahendra Ranga, Member (Central Tax)
2. Dr. Ravi Kumar Surpur, Member (State Tax)

ORDER NO. RAJ/AAAR/03/2023-24

DATED 23.11.2023

Name and address of the Appellant	: M/s Resonance Edventures Limited, A-46 and 52 CG Tower, IPIA, Near City Mall, Jhalawar Road, Kota- Rajasthan-324005
GSTIN/ UID of the appellant	: 08AADCR5581M1ZT
Issues under Appeal	: Whether the supply of coaching service along with supply of goods/printed material, test papers, uniform, bags and other goods is composite supply or mixed supply.
Date of Personal Hearing	: 11.10.2023
Present for the appellant	: Shri Sanjiv Agarwal, CA Shri Saurabh Agarwal, CA
Details of Appeal	: Appeal No. RAJ/AAAR/APP/13/2021-22 against Advance Ruling No. RAJ/AAR/2021-22/35 dated 28.12.2021



At the outset, we note that the provisions of both the Central Goods and Services Tax Act, 2017 and the Rajasthan Goods and Services Tax Act, 2017 are same barring a few exceptions. Therefore, unless a mention is specifically made of such dissimilar provisions, a reference to the Central GST Act, 2017 should be treated as a reference to the corresponding provisions under the Rajasthan GST Act, 2017

2. The present appeal has been filed under Section 100 of the Central Goods and Service Tax Act, 2017 (**hereinafter also referred to as ‘the CGST Act’**) read with Section 100 of the Rajasthan Goods and Services Tax Act, 2017 (**hereinafter also referred to as ‘the RGST Act’**) by M/s Resonance Edventures Limited, A-46 and 52 CG Tower, IPIA, Near City Mall, Jhalawar Road, Kota- Rajasthan-324005 (**hereinafter also referred to as ‘appellant’ or “REL”**) against the Advance Ruling No. RAJ/AAR/2021-22/35 dated 28.12.2021. The appellant has filed appeal on 27.01.2022 online & also submitted hard copy in this office on 31.01.22. The requisite Fee of CGST Rs. 10000/- and SGST Rs. 10000/- has been paid vide Challan dated 25.01.2022.

3. The appellant, M/s Resonance Edventures Limited is a company registered under the Companies Act, 1956. They are inter alia engaged in the business of imparting coaching to students aspiring for admission into various engineering and medical colleges in India.

BRIEF FACTS OF THE CASE

4.1 The appellant is registered under Goods and Services Tax with Registration Number 08AADCR5581MIZT dated 01.07.2017 under the categories of “Commercial Training or Coaching Centre Services” and “Advertising Agency’s Services”.

4.2 The appellant have been providing coaching services under the physical/classroom mode but due to Covid environment, they shifted their business model through remote channel partner network. According to the appellant their business model in brief is as under:

1. The appellant provide coaching services to enrolled students under their supervision through Network partner.
2. The appellant have appointed Network Partners in different cities/towns (both within Rajasthan and outside Rajasthan) for rendering and providing training



/coaching and other related ancillary functions/services for the courses decided by the appellant to their enrolled students.

3. The appellant provide study material and student kit which includes test paper, printed material, uniform, bags and other goods.
4. The appellant decide the schedule of course, method of teaching, training/coaching and education to the students.
5. Students enrolled with the appellant are charged a lump-sum consolidated amount which is inclusive of the supply of goods and/or services, i.e., service of coaching and supply of goods like bag, uniform etc.
6. The appellant raise tax invoice on the students who wish to enroll with them for coaching services.
7. The Network Partner is under obligation to carry out/conduct course classes offered by the appellant at its premises for the students enrolled with the appellant (REL).
8. The Network Partner is required to engage qualified, experienced and competent faculty for teaching the courses offered by the appellant.
9. Fees collected from the students will be deposited in an agreed Escrow account with a bank.
10. For subject coaching services provided to the appellant, the Network Partner will issue invoices of coaching charges to the appellant for the services provided.
11. The salient features of the agreement are as follows:
 - A. Obligations of Channel / Network Partner:
 - (i) Conducting courses offered by appellant at its premises for registered students of appellant as per guidelines of appellant.
 - (ii) Maintaining adequate number of qualified, experienced and competent faculties for teaching Physics, Chemistry, Biology, Mental ability, Mathematics and other subjects as per requirements of the courses at their own cost and expense
 - (iii) Conducting periodical tests in respect of the courses and check answer books for performance evaluation of the students.
 - (iv) Selling registration/admission forms, getting the admission forms filled, collecting the course fees and maintaining records of enquiries, admission packets sale, students enrolled with appellant without any



delay. Deposit of collection towards registration/admission and course fee from enrolled students in the designated bank account.

- (v) Providing facilities and infrastructure for smooth conduct of courses such as AC class rooms, black/white board, drinking water, furnished Computer lab, staffroom, supporting staff etc.
- (vi) Offering fee discount as per Resonance policy.
- (vii) Marketing of courses.
- (viii) Providing premises/campus as per requirement.
- (ix) Local advertisements

B. Obligations of the appellant :

- (i) Facilitate/assist in appointing the faculty, academic man power in consultation and approval of the network/channel partner.
- (ii) Preparing and providing—
 - (a) high quality printed study materials,
 - (b) soft copy of examination papers,
 - (c) soft copy of course planners, and
 - (d) soft copy of annual schedule or any changes in any of the above papers.
- (iii) To provide 'Student Kit' and all other committed deliverables to all registered students
- (iv) Communicating in time, any changes in any of study material, student kits, examination papers, course planners, and annual schedule or any changes in any of the above
- (v) Deciding schedule of courses, schedule of methods of teaching, training/coaching and education to the students, undergoing training/coaching with the objective of not only facilitating success in targeted competitive examination but also building self-confidence to face stiff standards set for competitive examinations;
- (vi) Conducting motivational, counseling and conducting an 'In-house Career Orientation Session(s) or Seminar(s)' at the said premises during the course.
- (vii) To plan and run national marketing campaign for various courses.

C. The appellant shall issue tax invoice to the students who wish to enroll with Resonance Eduventures Limited (REL), for a consolidated amount (which includes coaching services and other related goods such as bag, uniform, books etc) which

may be collected by the network partner and deposit the same in the escrow bank account.

D. The Channel / Network Partner is required to collect all fees from the registered students in timely manner and deposit it in the designated Escrow bank account as per agreement. Such account shall be operated as decided in the agreement.

E. Channel/Network Partner shall raise tax invoice for service charge to the appellant for coaching services (and managerial/ business/other related ancillary services) in relation to various offline/online Courses of the appellant (REL).

4.3 The appellant moved an application seeking advance ruling from the Authority for Advance Ruling, Rajasthan for issuance of Ruling on different questions. The Authority for Advance Ruling, Rajasthan vide order No. RAJ /AAR / 2021-22/ 35 dated 28.12.2021 pronounced following Ruling :-

Q.1: Applicant is supplying services of coaching to students which also includes along with coaching, supply of goods/printed material/test papers, uniform, bags and other goods to students. Such supplies are not charged separately but a lump sum amount is charged, the major component of which is imparting of coaching. In such situation, whether such supply of coaching services shall be considered, a supply of goods or a supply of services?

Ans. In the present case, the supply is a mixed supply of goods as well as services and attracts highest rate of tax @ 18% (i.e. 9% CGST+ 9% SGST or 18% in case of IGST).

Q.2: If the answer to the aforesaid first question is a supply of service, the applicant would like to know whether such supply of coaching services shall be considered as composite supply under section 2(30) of CGST Act, 2017? If yes, what shall be the principal supply as per section 2(90) of CGST Act, 2017?

Ans. In the present case, the supply is a mixed supply of goods as well as services under Section 2(74) of GST Act, 2017 and attracts highest rate of tax @ 18% (i.e. 9% CGST+ 9% SGST or 18% in case of IGST).

Q.3: Applicant provides coaching services under a new business model through channel / Network Partners as per sample agreements provided, containing obligations of applicant (REL) and such channel / Network partners. According to agreement, the channel / network partner provides the services to the students on behalf of applicant. In such a situation, who shall be considered as supplier of coaching (REL) service and recipient of such service under the agreement?



Ans. In the present case, applicant will be supplier of mixed supply to the students and Network partner will be supplier of service to the applicant. The place of supply in both the cases (i.e. mixed supply to the students and supply of service to the applicant by the channel/network partner) would be determined as per Section (1) of Section 10 of the IGST Act, 2017 in respect of supply of goods and as per clause (b) of sub section (2) of Section 12 of the IGST Act, 2017 in respect of supply of service, as the case may be.

Q.4: Based upon above questions, what shall be the value of service provided by Applicant (REL) to students and by channel / network partner to Applicant (REL)?

Ans. Total consolidated amount charged for which Tax invoice issued by the applicant to the student shall be the value of mixed supply by the applicant following the respective arrangement under section 15 of the CGST Act, 2017.

Q.5: Whether the Applicant (REL) shall be eligible to avail Input Tax Credit (ITC) for the supplies?

Ans. Yes, as per Section 16 of the CGST Act, 2017, the applicant shall be eligible to take ITC of the GST paid on goods or services used or intended to be used in the course or furtherance of business subject to the conditions as prescribed and the provisions of the Section 17 of the CGST Act, 2017.

5. Aggrieved by the Ruling, the appellant has filed an appeal before this Authority on following grounds:

Grounds of Appeal

5.1 That the impugned Advance Ruling has misinterpreted the contract of services as per facts and held the subject service of coaching to be the case of mixed supply as defined in 2(74) and not as composite supply as defined under section 2(30) of the CGST Act, 2017. The learned authority has failed to understand and interpret the nature of contract and services involved therein.

5.2 That the authority has grossly erred in following the settled law of binding precedence by not following its own advance ruling pronounced in the case of – M/s Symmetric Infrastructure Pvt Ltd., Kota *vide* Ruling dated 02.09.2021, which was based on same facts and circumstances. Further, as per law, the said advance ruling has attained finality as both the parties have not appealed against the said ruling.

5.3 That the learned authority has erred in following the principles of consistency (consistent interpretation by not following its own interpretation). The Authority has also failed to justify its decision and in both the cases, taking a view which is



contrary to each other as well as submissions / interpretations made by Jurisdictional Commissioner. This is demonstrated as follows on the nature of services:

<i>Case</i>	<i>Department view of supply</i>	<i>AAR View of supply</i>
M/s Symmetric Infrastructure Private Limited (02.09.2021)	Mixed	Composite
M/s Resonance Edventures Limited	Composite	Mixed

5.4 The appellant submitted that the learned authority in both the cases has ruled contrary to the Department view and the Department has also interpreted it differently in both the cases. The issue on which advance ruling was sought has therefore, suffered in constitutions interpretation and leads to further confusion in the mind of taxpayer / appellant.

PERSONAL HEARING

6. Personal hearing in the matter was held on 11.10.2023, Sh. Sanjiv Agarwal CA and Sh. Saurabh Agarwal, CA authorized representatives of the appellant appeared and emphasized that the practice of the appellant is beneficial to Revenue. They reiterated that the AAR has not followed its own ruling in the case of M/s Symmetric Infrastructure Private Limited. They also supplied a write up of seven pages, sample copy of invoices and copies of two agreement made with their network partners. The write up contains grounds already submitted by them during the appeal. In the write up, they placed reliance on the two Rulings (wherein supply has been held to be 'composite supply') one passed by AAAR, Kerala in the case of Logic Management Training Institutes Pvt. Ltd (2022) 61 GSTL 470 and the other one passed by AAR, Maharashtra in the case of M/s Rahul Ramchandran Inspire Academy (2022) 93 GSTL 90.

DISCUSSION AND FINDINGS

7. We have carefully gone through the entire material available on record especially the Appeal papers filed by the appellant, the Ruling of the AAR, Rajasthan, written as well as oral submissions made by the authorized representative(s) of the appellant at the time of personal hearing held on 11.10.2023.

7.1 On perusal of the appeal memo, we find that the appellant is aggrieved only



by that part of the Ruling which has been pronounced against question No. 2, holding that the supply is a “mixed supply” of goods as well as services under Section 2(74) of GST Act, 2017 and attracts highest rate of tax.

The AAR found that *“the applicant along with coaching services provides goods in the form of uniforms, bags, umbrellas, study material etc. These goods and services can be supplied separately and are not dependent on any other. Thus, the Supply in question shall qualify as 'mixed supply'. Further, it is clear that there are supplies of goods as well as services of various classification (i.e. HSN/SAC) having various tax rates which constitutes the predominant element of a mixed supply. Thus, in the present case, the supply is a mixed supply of goods as well as services and attracts highest rate of tax is 18% (9% CGST+ 9% SGST or 18% in case of IGST).”*

The AAR vide order dated 28.12.2021 held that the supply is a mixed supply of goods as well as services under Section 2(74) of the GST Act 2017 and attracts highest rate of tax is 18% (9% CGST+ 9% SGST or 18% in case of IGST).

7.2 We note that the main contention of the appellant is that in a similar case of M/s Symmetric Infrastructure Private Limited, Kota before the AAR, Rajasthan, the AAR had preferred a different view and held the supplies as “composite supply”. The appellant also placed reliance on two Rulings (wherein supply has been held to be composite supply) one passed by the AAAR, Kerala in the case of Logic Management Training Institutes Pvt. Ltd (2022) 61 GSTL 470 and the other one passed by the AAR, Maharashtra in the case of M/s Rahul Ramchandran Inspire Academy (2022)93GSTL90.

As such, the issue for consideration before us is whether the supply of services of coaching to students which also includes supply of goods/printed material/test papers, uniform, bags and other goods to students against a lump-sum amount, is “composite supply” or “mixed supply”.

7.3 Before examining the nature of supply as ‘mixed supply’ or ‘composite supply’, we find it pertinent to go through the relevant provisions of the CGST Act 2017 which define the terms Composite supply and Mixed supply.

7.4 We note that as per Section 2(74) of the CGST Act the term “mixed supply” means two or more individual supplies of goods or services, or any combination thereof made in conjunction with each other by a taxable person for a single price **where such supply does not constitute a composite supply.** (emphasis supplied)



Illustration. - A supply of a package consisting of canned foods, sweets chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately as well and are not dependent on each other. It shall not be a mixed supply if these items are supplied separately.

From the definition it emerges that a mixed supply is two or more independent products or services which are offered together as a bundle but can also be supplied exclusive of each other.

In order to identify if the particular supply is a mixed supply, the first requisite is to rule out that the supply is a composite supply. A supply can be a mixed supply only if it is not a composite supply. As a corollary it can be said that if the transaction consists of supplies not naturally bundled in the ordinary course of business, then it would be a mixed supply, classified in terms of a supply of goods or services attracting the highest rate of tax.

7.5 We further note that as per Section 2(30) of CGST Act, 2017 "*composite supply*" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;

Illustration. - Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;

In the above illustration, it is obvious that the packing material or the insurance cannot be supplied separately, if there is no supply of goods. As such, for the transportation of goods, the supply of packing material and the insurance is a composite supply, wherein the supply of goods is a principal supply. As such for a supply to be a composite supply, following criteria need to be satisfied:

- (i) There should be a supply of two or more goods or services or combination of both.
- (ii) The supply is naturally bundled, *i.e.* the goods and/or services are provided as a combination in the natural course of business.
- (iii) The individual items (goods and/or services) cannot be supplied separately or exclusively.



7.6 It is also pertinent to note that as per Section 2(90) of the CGST Act 2017 'Principal Supply' means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply, forming part of that composite supply, is ancillary.

7.7 Furthermore, we find that the concept of composite supply under GST is not new and is identical to the concept of naturally bundled services prevailing in the existing Service Tax regime. This concept has been explained in the Education Guide issued by CBEC (Now CBIC) in the year 2012 as under :

"Bundled Service" means a bundle of various services wherein an element of provision of one service is combined with an element or elements of provision of any other service or services. An example of 'bundled service' would be air transport services provided by airlines wherein an element of transportation of passenger by air is combined with an element of provision of catering service on board. Each service involves different treatment as a manner of determination of value of two services for the purpose of charging service tax is different.

The rule is – 'If various elements of a bundles service are naturally bundled in the ordinary course of business, it shall be treated as provision of a single service which gives such bundle its essential character'

7.8 This authority also carefully examined the nature of services offered by the appellant, because each individual case needs to be analyzed in the backdrop of multiple factors before determining whether such combination of supplies is naturally bundled together in the ordinary course of business or not? Further, if providing other supplies are incidental to providing principal supply and such other supplies were provided with a purpose of better facilitation of principal supply, then such combination of service, is to be treated as naturally bundled service which would fall under composite supply category.

7.8.1 We find that the answer to the question whether services are bundled in the ordinary course of business would depend upon the normal or frequent practices being followed in the area of business to which the services relate. Such normal and frequent practices adopted in a business can be ascertained from several indicators some of which are listed below :

- I. The perception of the customer or the service receiver. If large number of service receivers of such bundle of services reasonably expect such services to

be provided as a package then such a package could be treated as naturally bundled in the ordinary course of business.

- II. If majority of service providers in a particular area of business provide similar bundle of services. For example, bundle of catering on board and transport by air is a bundle offered by a majority of airlines.
- III. The nature of the various services in a bundle of services will also help in determining whether the services are bundled in the ordinary course of business. If the nature of services is such that one of the services is the main service and the other services combined with such service are in nature of incidental or ancillary services, which help, in better enjoyment of a main service. For example laundering of 3-4 items of clothing free of cost per day. Such service is an ancillary service to the provision of hostel accommodation and the resultant package would be treated as services naturally bundled in the ordinary course of business.
- IV. Other illustrative indicators, not determinative but indicative of bundling of services in ordinary course of business are :
 - (a) There is a single price or the customer pays the same amount, no matter how much of the package they actually receive or use.
 - (b) The elements are normally advertised as a package.
 - (c) The different elements are not available separately.
 - (d) The different elements are integral to one overall supply - if one or more is removed, the nature of the supply would be affected.

7.9 We find that the students pay to M/s REL a lumpsum amount for the coaching which includes, the coaching services, and student kit (printed material, bag, uniform etc) and the same are not separately charged. As far as providing of printed material/study material/forms are concerned, we find that it is an essential and inseparable part of providing coaching.

7.9.1 Secondly, it is a normal practice in the market that all coaching centres/institutes advertise a package for providing coaching services including a student kit which consists of printed material, uniform, bags and other goods. Thus, in the instant case, we find that uniform, bags etc. though can be sold separately. In the case before us, these items contain the logo of the service provider. Thus, on the basis of the business practice being followed in the coaching industry, we are of the view that these are not separable. The main service or principal supply of the appellant is provision of coaching services and not of selling uniforms, bags etc. Normally, no layman will approach any coaching center for buying uniform or bags. Thus, the second criteria to qualify as bundled service is also satisfied as uniforms, bags are integral part of the coaching services.



7.9.2 The student kit is integral to one overall supply i.e. supply of coaching services in the instant case. If one or more is removed, the supply would be affected as removal of the student kit would affect the studies of the students (no printed material or study material or exam papers or course planner and only coaching would definitely affect the studies of the students) and furthermore the nature of the ancillary services/goods in this package is facilitative to the students as well.

7.10 We are of the view that the amount of the printed material, uniform and bags form a small proportion of the total value of the supply as part of the package. Moreover, when the appellant is not separately selling their bags, uniforms and printed material, it is not difficult to infer that their students enjoy these goods only as a part of composite services of educational/coaching services.

7.11 We find that it is beyond any doubt that the appellant's principal supply among the combined supplies, is coaching, which is undoubtedly taxable and admitted by the appellant also. The other goods i.e. student kit which includes study/printed material, bags, uniforms are ancillary and incidental to the coaching services

No student would choose only the student kit and not the coaching. Here the AAR judgement fails prima facie, because the students cannot opt for only coaching service without receiving the student kit. The students will only pay for principal supply and anyways are going to receive the student kit. The student kit is part of the package of the coaching services and is not sold separately by the appellant or even by their network/channel partner. It is therefore to be treated as composite supply.

8. We also note that the appellant has placed reliance on one AAAR and two AAR judgements in which the authority has decided the supply to be composite supply.

8.1 The AAAR, Kerala in the matter of appeal filed by M/s LOGIC MANAGEMENT TRAINING INSTITUTES PVT. LTD. vide their Order No. AAAR/13/21, dated 5-5-2021 pronounced

Issue No. 6 : The appellant offers hostel facility to its students at a rate of less than Rs. 200/- per day per person including food and at a monthly rate of maximum Rs. 6000/-, Whether there is any tax liability on such hostel fee?

Decision : The coaching/training provided by the appellant to their students along with hostel facility qualifies to be categorized as a composite supply as defined in Section 2(30) of the CGST Act, 2017 As per Section 8(a) of the CGST/SGST Act, 2017, the entire supply is to be treated as falling under "SAC - 9992-999293 -

Commercial training and coaching services” being the principal supply and will be liable to GST at the rate applicable for the principal supply.

Issue No. 7 : Whether there is any tax liability on the appellant for selling text books to its students?

Decision : As held in respect of hostel fees, the sale of text books to the students qualifies to be categorized as a composite supply as defined in Section 2(30) of the CGST Act, 2017, As per Section 8(a) of the CGST/SGST Act, 2017, the entire supply is to be treated as falling under “SAC - 9992999293 - Commercial training and coaching services” being the principal supply and will be liable to GST at the rate applicable for the principal supply.

8.2 The AUTHORITY FOR ADVANCE RULINGS, MAHARASHTRA in the case of Rahul Ramchandran (Inspire Academy) vide their order dated 23.05.2022 held

Question 3:- Whether "Nashik Cambridge Pre-school" is entitled for Nil rate of tax as per Serial No. 66 of the Notification No. 12/2017-CT (Rate) dated 28/06/2017, on the supply of some goods to its Pre-school students, without any consideration?

5.7.1.1 From the submissions made by the applicant, it appears that the applicant will be supplying goods such as: books, stationery, drawing material, sports goods, foods items, milk, beverages to its students without any considerations, as the cost thereof will be covered in the fee charged.

5.7.1.2 From the submissions made by the applicant, it is seen that, the cost of such goods, are included in the education fees charged by the applicant which would imply that the applicant will be supplying the said goods as part of a composite supply comprising of principal supply in the form of educational services and Since, the necessary books, stationery, drawing material, sports goods, foods items, milk, beverages are supplied to its students as a part of such composite supply wherein the principal supply of service is exempted under Serial No. 66 of the Notification No. 12/2017-CT (Rate) dated 28-6-2017, "Nashik Cambridge Pre-school" is entitled for Nil rate of tax as per Serial No. 66 of the Notification No. 12/2017-CT (Rate) dated 28/06/2017, on the supply of the mentioned goods to its Pre-school students, without any consideration.

8.3 It is also pertinent to note that the appellant has placed reliance on the Rajasthan Authority for Advance Ruling order dated 02.09.2021 in respect of M/s Symmetric Infrastructure Private Limited, Kota.

On perusal of the said order we find that M/s Symmetric Infrastructure Private Limited had sought Ruling on similar questions as in the instant case. We note that the AAR, Rajasthan in the said order has pronounced in their Ruling and answered the following questions

Q.1. Applicant supplies services of coaching to students which also includes along with coaching, supply of goods/printed material/test papers, uniform, bags and other goods to students. Such supplies are not charged separately but a consolidated amount is charged, the major component of which is imparting of coaching. In such circumstances, whether such supply shall be considered, a supply of goods or a supply of services?



Ans:- Supply by the Applicant will be considered " Supply of Service".

Q. 2. If the answer to the aforementioned first question is supply of service, whether such supply shall be considered as composite supply? If yes, what shall be the principal supply?

Ans:- Yes, such supply shall be considered as Composite supply, and Coaching service shall be principal supply.

8.4 In view of the above, we are of the view that the AAR were wrong in the instant case to hold the supply as mixed supply. In the case of M/s Symmetric Infrastructure Private Limited having completely same set of facts and same questions as the ones in the instant case, the authority had held that the supply made by them is composite supply.

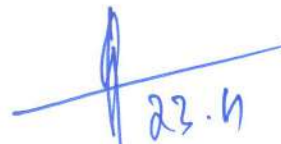
8.5 Further, we note that the Ruling dated 02.09.2021 in the case of M/s Symmetric Infrastructure Private Limited has not been challenged either by the applicant or by the proper officer/jurisdictional officer/concerned officer(department).

ORDER

In light of the above discussion and findings, we hold that the Authority of Advance Ruling, Rajasthan has erred in pronouncing the impugned supply as mixed supply. On the contrary, we hold that the supply of coaching service by the appellant along with supply of goods/printed material/test papers, uniform, bags and other goods to their students is composite supply and their principal supply is coaching services. We modify the Advance Ruling No. RAJ/AAR/2021-22/35 dated 28.12.2021 to this extent.



(Mahendra Ranga)
Member (Central Tax)
(Mahendra Ranga)
Member, AAAR (Central Tax)



(Dr. Ravi Kumar Surpur)
Member (State Tax)

(Dr. Ravi Kumar Surpur)
Member, AAAR (State Tax)

SPEED POST

To
M/s Resonance Edventures Limited
C/o M/s Agarwal Sanjiv & Company
503, Gurukripa Complex, C-43, Mahaveer Marg,
C - Scheme, Jaipur - 302001

F. No. IV (16)13/AAAR/RAJ/2021-22/

3439

Date. 24.11.2023



Copy to:-

1. The Chief Commissioner of CGST (Jaipur Zone), NCR Building, Statue Circle, Jaipur.
2. The Chief Commissioner of SGST, Rajasthan, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, Jaipur-302005.
3. The Principal Commissioner, CGST Commissionerate, Udaipur.
4. The Member, Rajasthan Authority for Advance Ruling, Goods and Service Tax, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, Jaipur-302005.
5. The Deputy /Assistant Commissioner, CGST Division-H-Kota, Rajasthan.
6. The Assistant Commissioner, CTO Ward – Circle B, Kota, Rajasthan.
7. M/s Resonance Edventures Limited, A-46 AND 52 CG TOWER, IPIA, Near City Mall, Jhalawar Road, Kota- Rajasthan-324005
8. The webmanager – www.gstcouncil.gov.in
9. Guard File.

