

**TELANGANA STATE AUTHORITY FOR ADVANCE RULING**  
**CT Complex, M.J Road, Nampally, Hyderabad-500001.**  
**(Constituted under Section 96(1) of TGST Act, 2017)**

**Present:**

**Sri B. Raghu Kiran, IRS, Additional Commissioner (Central Tax)**  
**Sri S.V. Kasi Visweswara Rao, Additional Commissioner (State Tax)**

**A.R.Com/14/2020**

**Date:15.07.2022**

**TSAAR Order No.43/2022**

**[ORDER UNDER SECTION 98(4) OF THE CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SECTION 98(4) OF THE TEALANGANA GOODS AND SERVICES TAX ACT, 2017.]**

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1. M/s. Bollu Siva Gopala Krishna, Flat No 401, Saya Sai APTS, Srinivasa Colony (East) Ameerpet, Hyderabad – 500 038. (Un Registered) has filed an application in **FORM GST ARA-01** under Section 97(1) of TGST Act, 2017 read with Rule 104 of CGST/TGST Rules.
2. At the outset, it is made clear that the provisions of both the CGST Act and the TGST Act are the same except for certain provisions. Therefore, unless a mention is specifically made to any dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provision under the TGST Act. Further, for the purposes of this Advance Ruling, the expression 'GST Act' would be a common reference to both CGST Act and TGST Act.
3. It is observed that the queries raised by the applicant fall within the ambit of Section 97 of the GST ACT. The Applicant enclosed copies of challans as proof of payment of Rs. 5,000/- for SGST and Rs. 5,000/- for CGST towards the fee for Advance Ruling. The concerned jurisdictional officer also raised no objection to the admission of the application. The application is therefore, admitted
4. **Brief facts of the case:**  
The applicant M/s. Bollu Siva Gopala Krishna is desirous of ascertaining whether the said service is taxable if rendered to educational institutions registered under Section 12AA of the Income Tax Act, 1961 or to a Government School. Hence this application.
5. **Questions raised:**
  1. Whether GST is applicable on Renting of an immovable property to a Recognized Educational institution (Which is not a commercial Activity) and which is also registered under section 12AA of the Income-tax Act, 1961 and which provides

- (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 recognized by any law for the time in force,
- (iii) Education as a part of an approved vocational education course;

2. Whether GST is applicable on Renting of an immovable property to a Government School.

**6. Personal Hearing:**

The Authorized representative of the unit namely Sri.Bollu Siva Gopala Krishna, Applicant attended the personal hearing held on 06.04.2022. The authorized representatives reiterated their averments in the application submitted and averred as follows:

- 1. Whether renting of immovable property to a private recognized educational institution exigible to GST?
- 2. Whether renting of immovable property to a Government School exigible to GST?

**7. Discussion & Findings:**

The applicant is renting immovable property and is desirous of ascertaining whether the said service is taxable if rendered to educational institutions registered under Section 12AA of the Income Tax Act, 1961 or to a Government School.

Notification No. 12/2017 at Serial No. 13 exempts services **rendered by** the charitable or religious trust registered under Section 12AA of the Income Tax Act, 1961. The said entry does not exempt services **rendered to** such institutions. Therefore renting of immovable property to recognized educational institutions registered under Section 12AA are taxable supplies or services attracting CGST & SGST @9% each.

Similarly there is no exemption for renting an immovable property to Government School and the consideration from such activity is taxable @9% CGST & SGST each.

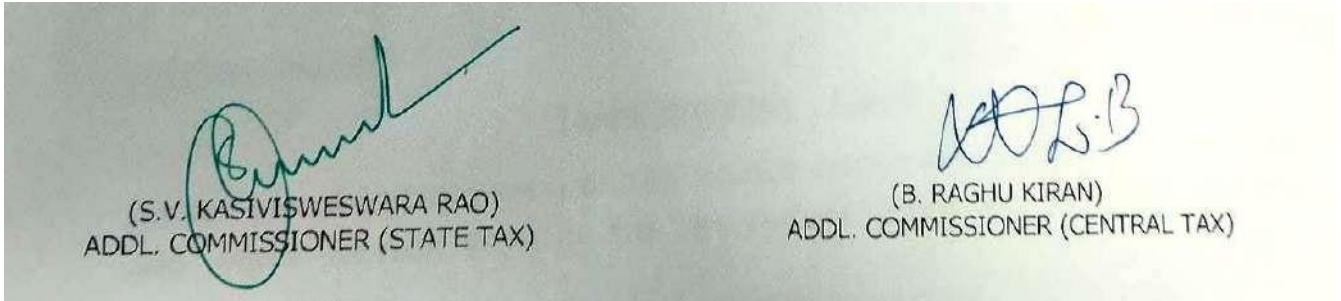
**8. The ruling is given as below:**

In view of the above discussion, the questions raised by the applicant are clarified as below:

**Advance Ruling**

Questions	Ruling
1. Whether GST is applicable on Renting of an immovable property to a Recognized Educational institution (Which is not a commercial Activity) and which is also registered under section 12AA of the Income-tax Act, 1961 and which provides (iv) Pre-School education and education up to higher secondary school or equivalent, (v) Education as a part of a curriculum for obtaining a qualification	GST is applicable @9% CGST & SGST each.

<p>recognized by any law for the time in force,</p> <p>(vi) Education as a part of an approved vocational education course;</p>	
<p>2. Whether GST is applicable on Renting of an immovable property to a Government School.</p>	<p>GST is applicable @9% CGST &amp; SGST each</p>



**[Under Section 100(1) of the CGST/TGST Act, 2017, any person aggrieved by this order can prefer an appeal before the Telangana State Appellate Authority for Advance Ruling, Hyderabad, within 30 days from the date of receipt of this Order]**

To  
M/s. Bollu Siva Gopala Krishna, Flat No 401,  
Saya Sai APTS, Srinivasa Colony (East) Ameerpet,  
Hyderabad – 500 038.

Copy submitted to :

1. The Commissioner (State Tax) for information.
2. The Commissioner (Central Tax), Secunderabad Commissionerate, GST Bhavan, L.B. Stadium Road, Basheerbagh, Hyderabad 500 004

Copy to:

1. All Joint Commissioner's (ST) in the State of Telangana