

**THE AUTHORITY FOR ADVANCE RULING
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD
GANDHINAGAR, BENGALURU - 560 009**

Advance Ruling No. KAR ADRG 27/2025

Date : 28-07-2025

Present:

1. Sri. Prathap Kumar S

Additional Commissioner of Commercial Taxes

... Member (State)

2. Sri. Kalyanam Rajesh Rama Rao

Additional Commissioner of Customs & Indirect Taxes

... Member (Central)

1.	Name and address of the Applicant	M/s. SISINTY PRIVATE LIMITED, 145, Urban Vault 145, 4 th Floor, 5th Main Road, HSR Layout, Sector 6, Bengaluru-560102
2.	GSTIN or User ID	29ABECS7675K1ZI
3.	Date of filing of Form GST ARA-01	11.07.2024
4.	Represented by	Sri Swagath Killamasetty, Chartered Accountant
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru. (Range-ASD5)
6.	Jurisdictional Authority - State	Asst. Commissioner, LGSTO-16, Bengaluru
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/ under CGST Act & Rs. 5,000/ under KGST Act through debit from Electronic Cash Ledger vide reference No. DC2905240322987, dated 22.05.2024

**ORDER UNDER SECTION 98(4) OF THE CGST ACT, 2017 &
UNDER SECTION 98(4) OF THE KGST ACT, 2017**

M/s. Sisinty Private Limited (herein after referred to as 'Applicant'), 145, Urban Vault 145, 4th Floor, 5th Main Road, HSR Layout, Sector 6, Bengaluru-560102, having GSTIN 29ABECS7675K1ZI, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017, read with Rule 104 of the CGST Rules 2017 and Section 97 of KGST



Act, 2017 read with Rule 104 of KGST Rules 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act KGST Act.

2. The Applicant is a Private Limited Company, an online transformative upskilling platform designed to enhance the skills of working tech professionals and bridge the gap between the Tech industry and Tech education. They intend to provide a course in collaboration with the National Skill Development Corporation (NSDC), a non-profit company. The applicant is an approved training partner under the "Market Led Fee-Based Services", one of the schemes implemented by the NSDC.

3. In view of the above, the applicant has sought advance ruling in respect of the following questions:

- i. *What is the applicable GST on the services provided by the applicant under the "Market led Fee-based Services Scheme"?*
- ii. *Whether the applicant is eligible for exemption under entry 69 of Notification No.12/2017-Central Tax (Rate) dated 28-6-2017?*

4. **Admissibility of the application:** The applicant claimed that the questions are about the "classification of any goods or services or both", "applicability of a notification issued under the provisions of this act" and "whether any particular thing done by the applicant with respect to supply of goods or services or both amounts to or results in a supply of goods or service or both within the meaning of that term". However, it is observed that the questions are relevant to "applicability of a notification issued under the provisions of this act" & rate of GST applicable to their services and hence the instant application is admissible under Section 97(2)(b) of the CGST Act 2017.

5. **Brief Facts of The Case:** The applicant has furnished the following facts relevant to the issue:

5.1 The Applicant stated that they are an online transformative upskilling platform designed to enhance the skills of working tech professionals and bridge the gap between the Tech industry and Tech education.

5.2 The Applicant stated that NSDC implements National Skill Development programs and proposes various schemes; approves different entities to carry out these programs, granting them the status of 'Approved Training Partner'; that one such scheme implemented by NSDC is 'Market Led Fee-Based Services,' which establishes a framework for standardized training in high-growth sectors; that for this course, under the said scheme, NSDC engages third-party entities, both for-profit and non-profit, as training partners on a service-to-service basis and provides joint certification to candidates.

5.3 The Applicant stated that under the 'Market Led Fee-Based Services' scheme, they had submitted a proposal that was accepted by NSDC, resulting in them being recognized as an Approved Training Partner; that according to the special conditions, they must upload details of candidates enrolled in the scheme on the Skill India Portal (SIP) within



15 days of starting a batch; that NSDC will monitor the number of candidates uploaded on the SIP and track whether they meet the training targets specified in the Business Plan of the term sheet; that NSDC reserves the right to terminate the partnership if they fail to meet these targets.

6. Applicant's Interpretation of law: The applicant submitted their interpretation of law in respect of the questions, at para 3 above, on which the advance rulings have been sought for, inter alia stating as under:

6.1 The services being provided by the applicant are exempted from GST as per Entry No. 69 of Notification No.12/2017-Central Tax (Rate), dated 28-06-2017, which is detailed as under:

Sl.No	Chapter, section or Heading, Group or Service Code (Tariff)	Description of Service	Rate (per cent)	Condition
69	Heading 9992 or Heading 9983 or Heading 9991	Any service provided by, (a) The National 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

6.2 The Applicant, based on the above notification, contends that the services provided by an approved training partner of the National Skill Development Corporation (NSDC) in relation to schemes implemented by NSDC are exempted from GST. Consequently, the applicable rate of tax for such services is NIL.



6.3 The Applicant contends that, to claim the exemption, the following conditions must be met:

- (i) The training partner must have NSDC approval to operate as a training partner.
- (ii) This approval must be related to a scheme implemented by NSDC.

and both conditions have been satisfied in their case.

6.4 The Applicant intends to rely on the decision, in the case of M/s Nxtwave Disruptive Technologies Private Limited, of Telangana State Authority For Advance Ruling and also on the decision of this authority in the case of M/s. Interviewbit Software Services Private Limited; these cases are pertinent as the applicant was also an approved training partner of NSDC, and the scheme discussed is identical to the scheme for which they have partnered with NSDC. Therefore, as an approved training partner for an NSDC-implemented course, they are eligible for GST exemption under Notification 12/2017.

6.5 The Applicant concluding contends that the services provided by them are 'exempted services' under Entry No.69 of Notification No. 12/2017-Central Tax (Rate) and hence the applicable rate of GST on these services is NIL.

PERSONAL HEARING/PROCEEDINGS HELD ON 16.06.2025

7. Sri Swagath Killamasetty, Chartered Accountant & duly authorized representative of the applicant appeared for personal hearing proceedings and reiterated the facts narrated in their application.

FINDINGS & DISCUSSION

8. At the outset we would like to make it clear that the provisions of CGST Act, 2017 and the KGST Act, 2017 are in pari-materia and have the same provisions in like matter and differ from each other only on a few specific provisions. Therefore, unless a mention is particularly made to such dissimilar provisions, a reference to the CGST Act would also mean reference to the corresponding similar provisions in the KGST Act.

9. We have considered the submissions made by the applicant in their application for advance ruling. We have also considered the issues involved on which advance ruling is sought by the applicant and the relevant facts along with the arguments made by their authorized representative and also their submissions made during the time of hearing.

10. The Applicant submitted that they are an online transformative upskilling platform designed to enhance the skills of working tech professionals and bridge the gap between the Tech industry and Tech education; that they intend to provide certain training programs in partnership with National Skill Development Corporation, on obtaining approval from NSDC as its training partner under the 'Market led Fee-based Services' Scheme being implemented by NSDC.



11. The Applicant contends that the services provided by them are exempted in terms of entry No. 69 Notification No. 12/2017 – Central Tax (Rate) dated 28th June 2017, since they are providing training as a training partner approved by the National Skill Development Corporation in relation to 'Market led Fee-based Services' Scheme, implemented by NSDC. In view of the above, we invite reference to the entry No. 69 of Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017 as amended vide Notification No. 08/2024 – Central Tax (Rate) dated 08.10.2024, which is as under:

Sl. No	Chapter, Section, Heading, Group or Service Code (Tariff)	Description of Services	Rate (per cent.)	Condition
69	Heading 9983 or Heading 9991 or Heading 9992	<p>Any services provided by –</p> <p>(a) the National Skill Development Corporation set up by the Government of India;</p> <p>(b) the National Council for Vocational Education and Training;</p> <p>(c) an Awarding Body recognized by the National Council for Vocational Education and Training;</p> <p>(d) an Assessment Agency recognized by the National Council for Vocational Education and Training;</p> <p>(e) a Training Body accredited with an Awarding Body that is recognized by the National Council for Vocational Education and Training,</p> <p>(f) a training partner approved by the National Skill Development Corporation,</p> <p>in relation to-</p> <p>(i) the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation; or</p> <p>(ii) a vocational skill development course under the National Skill Certification and Monetary Reward Scheme; or</p> <p>(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.</p>	Nil	Nil



12. We observe from the above entry that **Any services provided by a training partner, approved by the National Skill Development Corporation, in relation to the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation**, covered under SAC 9983 or 9991 or 9992 are exempted unconditionally, subject to fulfilment of the following conditions.

(i) *the service provider must be a training partner approved by the NSDC and*

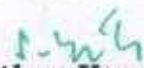
(ii) *the training has to be in relation to the National Skill Development Programme or any other scheme implemented by the National Skill Development Corporation.*

13. In the instant case we observe that the applicant is a training partner, approved by NSDC, from the copy of certificate submitted by the applicant and the impugned training is in relation to "Market Led Fee Based Services" scheme, being implemented by the NSDC. Therefore both the required conditions have been fulfilled and thus the exemption under entry number 69 of the Notification No.12/2017-Central Tax (Rate) dated 28.06.2017, as amended, is squarely applicable to the applicant.

13. In view of the foregoing, we pass the following

RULING

- (i) *The rate of GST applicable on the services provided by the applicant under the "Market led Fee-based Services Scheme" is Nil as explained supra.*
- (ii) *The applicant is eligible for exemption under entry 69 of Notification o.12/2017-Central Tax (Rate), dated 28-6-2017, as amended.*


(Prathap Kumar S)

Member

MEMBER

Karnataka Advance Ruling Authority
Place : Bengaluru
Bengaluru - 560 009


Date : 28.07.2025

To,

The Applicant

Copy to:

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bengaluru South Commissionerate Bengaluru.
4. The Assistant Commissioner of Commercial Taxes, LGSTO-16, Bengaluru.
5. Office Folder.


(Kalyanam Rajesh Rama Rao)

Member

MEMBER

Karnataka Advance Ruling Authority
Bengaluru - 560 009