

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

Advance Ruling No. KAR ADRG 13 / 2021

Date : 16-03-2021

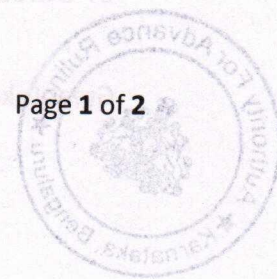
Present:

1. Dr.M.P.Ravi Prasad
Additional Commissioner of Commercial Taxes Member (State)
2. Sri.Mashhood Ur Rehman Farooqui,
Joint Commissioner of Customs & Indirect Taxes, Member (Central)

1.	Name and address of the applicant	M/s Great Lakes E-Learning Services Pvt. Ltd., Flat No:758-759, 19 th Main, Sector-02, 1 st Floor, HSR Layout, Near Sri Sai Mandir, Bengaluru-560102
2.	GSTIN or User ID	29AAECB3694E1ZJ
3.	Date of filing of Form GST ARA-01	30/07/2020
4.	Represented by	Sri Deepak Gupta, & Authorised Representative
5.	Jurisdictional Authority - Centre	The Principal Commissioner of Indirect Taxes, Bangalore South Commissionerate, Bengaluru (Range - BSD5)
6.	Jurisdictional Authority - State	ACCT, LGSTO -15A, 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 vide CIN ICIC20072900356560 dated 29.07.2020 and Rs.5,000/- under KGST Act vide CIN ICIC20072900356560 dated 29.07.2020

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

M/s Great Lakes E-Learning Services Pvt Ltd., Flat No:758-759, 19th Main, Sector-02, 1st Floor, HSR Layout, Near Sri Sai Mandir, Bengaluru-560102 (hereinafter referred as 'applicant'), having GSTIN: 29AAECB3694E1ZJ, filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of the CGST Rules, 2017 and under Section 97 of the KGST Act, 2017 read with Rule 104 of the KGST Rules 2017, in FORM GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.



2. The Applicant is a Private Limited Company, head quartered in Gurgaon, Haryana that provides professional education courses to students and the under collaboration agreement with PES University, Bangalore. The courses are delivered through a combination of physical classroom & e-learning mode. In view of the above, the applicant has sought advance ruling in respect of the following question:

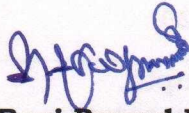
Whether education services provided by Great Lakes E-learning Services Private Limited ("GLE") under collaboration agreement with PES University to offer professional education and degree programs in emerging areas such as Data Science, AI, Machine Learning and other areas to students under related curriculums shall be exempt from CGST and KGST Act vide entry no.66 of the Notification No: 12/2017 – Central Tax dated 28/06/2017?

3. The applicant, vide their letter dated 05.03.2021, received in this office on 15.03.2021, requested for withdrawal of the application for advance ruling, filed before this authority and also to accept the said withdrawal request, quoting the internal management decision of the company.

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

RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn.




(Dr.Ravi Prasad.M.P.)

Member

Karnataka Advance Ruling Authority

Place: Bengaluru - 560 009

Date: 16-03-2021



(Mashhood ur Rehman Farooqui)

Member

MEMBER

Karnataka Advance Ruling Authority

Bengaluru - 560 009

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 Indirect Taxes, Bangalore South Commissionerate, Bengaluru. (Range - BSD5)
4. The Asst. Commissioner, LGSTO-15A, Bengaluru.
5. Office Folder.

