KERALA AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX DEPARTMENT
TAX TOWER, THIRUVANANTHAPURAM

BEFORE THE AUTHORITY OF : Shri. Jomy Jacob IRS
: Shri. Mansur.M I

Legal Name of the applicant	Maryland Study Abroad Private Limited
GSTIN	32AAQCM7745K1ZW
ARN	AD321024003623V
Address	27/1521/A1, Second Floor, Adakandy Building, Mavoor Road, Puthiyara, Kozhikode-673004
Advance Ruling sought for	1.Whether the marketing, recruitment and referral services provided by M/s. Maryland Study Abroad Private limited to foreign universities and colleges on a principal-to-principal basis qualify as "intermediary services" as defined under Section 2(13) of the IGST Act, 2017, or whether they are considered independent services of "Marketing /Recruitment /Referral Consultant? 2. Whether the services provided by M/s. Maryland Study Abroad Private limited to foreign educational institutions qualify as "export of services" in terms of Section 2(6) of the IGST Act, 2017, and are therefore not liable to GST?
Date of Personal Hearing	16.04.2025.
Authorized Representative	Shri.Subin Babu, Chartered Accountant

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ADVANCE RULING No. KER 21/2025 Dated 01.07.2025

1. Maryland Study Abroad Private Limited, 27/1521/A1, Second Floor, Adakandy Building, Mavoor Road, Puthiyara, Kozhikode-673004 (herein after referred to as the applicant) is an education consultancy service provider, engaged in the private sector. The applicant provides comprehensive services with regard to the admission of students in India to Foreign Universities and colleges.

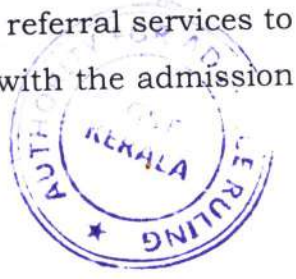
2. At the outset, it is clarified that a reference herein after to the provisions of the CGST Act, Rules and Notifications issued there under shall include a reference to the corresponding provisions of the KSGST Act, Rules and the Notifications issued there under.

3. The details of the questions on which advance ruling is sought are given above and are not being reproduced.

4. Contentions of the Applicant:

4.1 The applicant submits that they have established tie-ups with various esteemed foreign institutions to promote the courses offered by those institutions and to facilitate the admission of Indian students into such courses. The applicant's collaboration with these foreign universities and colleges is on a principal-to-principal basis, wherein the applicant operates as an independent consultant. The decision-making authority regarding the admission of students rests solely with the respective universities and colleges; the applicant has no role in this process. The applicant markets the courses of the partnered institutions and provides recruitment and referral services, thereby ensuring a smooth and efficient admission process for the students.

4.2 The applicant provides marketing, recruitment, and referral services to partnered foreign universities and colleges in connection with the admission



of students from India to those institutions. The applicant seeks clarification on whether these services, provided to the foreign institutions on a principal-to-principal basis, qualify as intermediary services as defined under Section 2(13) of the IGST Act, or as independent services rendered in the capacity of a marketing, recruitment, or referral consultant. The applicant also seeks a ruling on whether the above mentioned services provided to foreign educational institutions qualify as export of services under Section 2(6) of the IGST Act, 2017.

4.3 The applicant enters into agreements with foreign universities and colleges to provide referral services. The applicant directly interacts with students who wish to pursue studies abroad, prepares their profiles and refers them to appropriate institutions based on the students' requirements and the suitability of the institutions. However, the final decision regarding the selection of a particular university or college rests entirely with the students; the applicant does not influence or interfere with the choices made by the students in this regard.

4.4 The decision to accept or enroll a student lies solely at the discretion of the respective university or college. The applicant has no authority or involvement in this decision making process. The applicant operates as an independent contractor, providing marketing, recruitment and referral services to foreign universities and colleges. The applicant receives income in the form of admission consultancy fees, paid in foreign currency, in accordance with pre-agreed terms, after the institution has received the full fee from the student.

4.5 The activities undertaken by the applicant are as follows:

a) Counselling students and advising them on the courses and institutions that best suit their academic goals and preferences.

b) Guiding students through the entire admission process after they have selected a particular university or college.

c) Providing assistance and guidance on visa formalities.



d) Ensuring that the student pays the first instalment of fees directly to the respective university.

4.6 The applicant submits that the services provided in connection with the admission of students into foreign institutions do not qualify as intermediary services as defined under Section 2(13) of the IGST Act, 2017. As per the said provision, an "intermediary" means a broker, an agent, or any other person, by whatever name called, who arranges or facilitates the supply of goods, services or both or securities between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account. The applicant contends that the services rendered by them constitute an independent supply of marketing, recruitment, and referral services to foreign educational institutions. Accordingly, they submit that these services fulfill all the conditions specified under Section 2(6) of the IGST Act, 2017, to qualify as *"export of services"*, namely:

a) The applicant, being the supplier of services, is located in India.

b) The recipient of the services, i.e., the foreign educational institutions, are located outside India.

c) The place of supply of services, in accordance with Section 13(2) of the IGST Act, is outside India.

d) Payment for the services is received by the applicant in convertible foreign exchange.

e) The applicant is not merely an establishment of a distinct person in accordance with Explanation 1 to Section 8 of the IGST Act.

4.7 The applicant further submits that it operates as an independent contractor, entering into agreements and contracting directly with foreign universities and colleges on a principal-to-principal basis. It is also submitted that the applicant does not arrange or facilitate the supply of educational services but rather provides independent consultancy services in the nature of marketing, recruitment, and referral. Accordingly, the applicant concludes that the services provided to foreign institutions should

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be treated as independent consultancy services and should qualify as "export of services" under Section 2(6) of the IGST Act, 2017.

4.8 The applicant further contends that their engagement with foreign educational institutions does not constitute intermediary services as there is no tri-partite arrangement involved. They submit that only two parties exist in their agreement namely, the applicant (as the service provider) and the foreign institution (as the service recipient). The students are not a party to the contract, nor is any consideration exchanged between the applicant and the students. Supporting this, the applicant cites Clause 8.1 of the agreement, which confirms that tuition fees are paid directly by the students to the foreign institution.

4.9 It is also submitted that their services comprising marketing, student recruitment and application assistance are independent and not ancillary to the supply of education by the foreign institution. These services are provided on a standalone basis and are not integrated into the institution's education delivery process. As per Clauses 5.2 and 5.3 of the agreement, the applicant operates independently with no control or discretion over admission decisions, which remain solely with the institutions. The applicant emphasizes that they operate under a principal-to-principal relationship, not as agents or brokers, and that commissions received are strictly linked to successful recruitment outcomes rather than tuition fees or facilitation of education.

4.10 In support of their position, the applicant places reliance on TSAAR Order No. 09/2024, wherein services of a similar nature were held to fall outside the ambit of intermediary services due to the absence of a three-party structure. They also cite the CESTAT ruling in Sunrise Immigration Consultants (2018), which held that marketing and referral services provided to foreign educational institutions did not qualify as intermediary services. The applicant further relies on CBIC Circular No. 159/15/2021-GST, which clarifies that subcontractors or independent service providers

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offering services on their own account (such as marketing) are not classified as intermediaries under GST.

5. Comments of the Jurisdictional Officer:

The application was forwarded to the jurisdictional officer as per provisions of Section 98(1) of the CGST Act. The Jurisdictional Officer reported that there are no pending or decided proceedings against the applicant under any provisions of the CGST Act 2017.

6. Personal Hearing:

The applicant was granted opportunity for personal hearing on 16.04.2025 through Virtual Mode. Shri. Subin Babu, Chartered Accountant appeared and submitted the facts and circumstances of the case. The applicant filed additional submission, including the agreement dated 13.02.2024 executed with University of Europe, for reference. The applicant requested to issue a ruling on the basis of the submissions made by them along with the application as well as at the time of personal hearing.

7. Discussion and Conclusion:

7.1 The issue is examined in detail. The applicant wants to know whether the services rendered by them is "intermediary services" as defined under Section 2(13) of the IGST Act, 2017, or whether they are considered independent services of "Marketing /Recruitment /Referral Consultant. Secondly, they want to know whether the services rendered by them can be treated as export of service as defined as per the IGST Act. These questions fall under clause (e) of Section 97(2) of the CGST Act, and therefore the application is admitted.

7.2 The applicant has detailed the nature of service provided by them. Accordingly, they have tie-ups with various foreign institutions to promote the courses offered by those institutions and to facilitate the admission of

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Indian students into such courses. Based on the tie-up arrangements with foreign educational institutions, the applicant is engaged in a range of activities aimed at facilitating student admissions to these institutions. The applicant counsels students and advises them on courses and universities that best align with their academic goals and preferences. Once a student selects a particular university or college, the applicant provides guidance throughout the admission process. Additionally, the applicant offers assistance with visa formalities and ensures that the student pays the first instalment of fees directly to the respective university.

7.3 The applicant submits that they do not interfere in the selection of courses by the students or in the decision-making process of admissions by the respective institutions. The applicant merely acts as a facilitator between the students and the foreign educational institutions by promoting the courses offered by these institutions and assisting students in securing admission to institutions that are appropriate for their academic aspirations.

7.4 The claim of the applicant is that the services provided by it in respect of the admission of students to foreign institutions are as part of supply of independent services, including marketing, recruitment and referral consultation. In order to support their arguments, the applicant submits that it works on the conditions stipulated as per pre-executed agreements with the foreign institutions. The functions or the role of a facilitator in the process of admission of students are specifically addressed through the agreement and the applicant provides prescribed services to the foreign entity, accordingly. Therefore the applicant's view is that it directly engages in the supply of services to the foreign recipient entity and hence the services provided in this regard qualify as "export of services" as defined in terms of section 2(6) of the IGST Act.

7.5 One of the key documentary evidences submitted by the applicant is the Recruiting Service Agreement (MOU) dated 13.02.2024, entered into between Maryland Study Abroad Private Limited and the University of

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Europe for Applied Sciences GmbH. Upon analyzing this agreement in detail, the following observations emerge.

7.5.1 Upon examining the agreement executed between the applicant and the foreign institution, it is evident that the contractor (i.e., the applicant) is contractually obligated to perform certain promotional activities for the various courses and programs offered by the college. According to the terms of the agreement: (i) the contractor is solely responsible for its operational and marketing expenses (Clause 8.11); (ii) the college shall be liable only for marketing expenses that are pre-approved in writing and incurred exclusively for promoting the college and its programs; and (iii) the college reserves the right to request invoices or other appropriate evidence of payment before reimbursing any pre-approved expenses. Consequently, the contractor is not assured of any fixed income for the promotional or consultancy services rendered, except for (a) a fixed percentage of commission on the tuition fees paid by students recruited by the applicant (Clause 8.2), and (b) reimbursement of pre-approved expenses. This implies that if the contractor fails to secure admissions during a given period, no commission is payable, even if the contractor has performed the mandated promotional activities during that period. Therefore, the contractor's income is directly linked to the tuition fees paid by the students recruited by them. All other promotional and consultancy services that may have contributed to such recruitment are considered ancillary in nature.

7.5.2 Clause 5.3 of the agreement obligates the applicant to "refer and submit prospective student applications" to the college for consideration. The discretion to admit students rests entirely with the university, but the applicant plays a key facilitative role in identifying, guiding, and filtering eligible candidates. Clause 6.1(c) further reinforces this by noting that admissions shall be offered to students recruited by the contractor, provided they meet the university's entry criteria. These provisions show that the applicant does not merely advertise or market programs, but directly

participates in the operational chain that links students to the educational services of the college.

7.5.3 The agreement also contains provisions that underscore the college's branding and control over the outreach activities undertaken by the applicant. Clause 9.1 mandates that all marketing communications using the college's name or logo must follow the college's Marketing Guidelines and be pre-approved before release. This level of oversight suggests that the applicant is not acting with independent discretion, but is operating within a framework defined and monitored by the foreign institution.

7.5.4 The absence of fixed retainer fees and the commission based revenue model as clarified in Clauses 8.2 to 8.4 further supports the conclusion that the applicant's services are contingent upon successful facilitation of student admissions. The applicant's activities directly result in the supply of educational services from the university to Indian students, and remuneration flows only upon actual enrollment. Therefore, the applicant is integrally involved in facilitating the core supply, which is the provision of education.

7.5.5 While the applicant emphasizes Clause 10 of the agreement, which states that the arrangement does not establish a partnership or agency, it is settled law that the character of a transaction must be determined by its substance rather than its form. The CBIC, in Circular No. 159/15/2021-GST dated 20.09.2021, has clarified that intermediary classification must be based on the actual nature of services rendered specifically, whether the person is arranging or facilitating a supply between two other parties. This aligns with the established legal maxim "Substantia potius quam forma" (substance prevails over form), often invoked in taxation to emphasize the underlying functional relationship over mere contractual terminology. Furthermore, the definition of "intermediary" in Section 2(13) explicitly excludes a person who supplies goods or services on his own account. Applying the legal maxim "Expressio Unius Est Exclusio Alterius" (the

express mention of one thing excludes another), it follows that all those who do not supply services on their own account i.e., those who facilitate the supply between two others are intended to be included within the meaning of intermediary. In the present case, despite the absence of formal agency language, the applicant's role in promoting programs, processing referrals, managing data sharing, and earning commission on successful admissions clearly points to a facilitative position within the supply chain of education services, thus meeting the test of an "intermediary" under Section 2(13) of the IGST Act, 2017.

7.6 The applicant has claimed that their relationship with foreign institutions is on a "principal-to-principal" basis. However, such a claim, even if contractually stated, cannot be accepted merely at face value. What matters is the substance of the transaction. The agreement makes it clear that the applicant is operating under the control and policy framework of the university in terms of recruitment procedures, payment timelines, and commission structure. The applicant is engaging with students on behalf of the university and facilitating their admission into specific programs. These features are not indicative of a principal-to-principal transaction but point towards a facilitative role within the broader supply chain of educational services.

7.7 The next issue to be considered is whether the service provided by the applicant is in the nature of "intermediary service" or whether it falls under the category of "Marketing / Recruitment / Referral Consultant". Section 2(13) of the Integrated Goods and Services Tax Act, 2017 defines the term "intermediary" as a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account. Thus, two key elements are to be satisfied for a person to be treated as an intermediary: firstly, that the person must arrange or facilitate the supply of goods or services between two or more distinct persons; and secondly, that

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such person must not themselves be supplying the same goods or services being arranged or facilitated.

7.7.1 In interpreting this statutory provision, it is appropriate to refer to Circular No. 159/15/2021-GST dated 20.09.2021 issued by the CBIC, which lays down guiding principles along with illustrative scenarios to clarify the concept of intermediary services. As per the circular, there are two distinct supplies in case of provision of intermediary services:

(1) Main supply, between the two principals, which can be a supply of goods or services or securities;

(2) Ancillary supply, which is the service of facilitating or arranging the main supply between the two principals. This ancillary supply is supply of intermediary service and is clearly identifiable and distinguished from the main supply.

In the instant case the main supply is made by the foreign Universities to the Indian students. The ancillary supply is the services provided by the taxpayer by facilitating or arranging the main supply. The Circular clarifies that the phrase "such goods or services" refers to the main supply being arranged or facilitated. Therefore, where a person supports or facilitates a transaction between two other persons, without supplying the same service themselves, they fall within the scope of "intermediary".

7.7.2 Illustration 1 of the said Circular discusses a case where a person arranges the sale of machinery from one party to another and is paid for doing so. Although this person does not supply the machine himself, he is considered an intermediary. Illustration 3 similarly covers a situation where an Indian firm arranges claims processing services between a foreign insurer and a third-party service provider; the firm is not providing the claims processing service itself, but is still classified as an intermediary. These illustrations establish that what matters is not whether the person supplies *some* service, but whether they are facilitating the *main* supply being provided by someone else.



7.7.3 On the other hand, Illustration 2 clarifies when a person is *not* an intermediary. In that case, the service provider directly supplies software development to a client, even if the client's customer is consulted, and hence is supplying on his own account. Illustration 4 similarly holds that a BPO service provider who deals with a foreign client's customers is not an intermediary, as it is supplying its own service to the foreign client.

7.7.4 Applying these principles to the present case, it is clear that the applicant is not providing education services themselves. They are instead engaged in facilitating the flow of education services from foreign universities to Indian students. Their services comprising marketing, counselling, student referral, and admission-related support etc are directed toward enabling this main supply of education to occur.

The fact that the applicant receives payment from the foreign university only upon successful recruitment of a student further supports the conclusion that the applicant's role is contingent on arranging the supply. The fact that the service fee is commission-based rather than fixed lends further weight to the conclusion that the applicant's services are in the nature of intermediary services.

7.8 The next issue to be addressed is whether the applicant can be regarded as a consultant, particularly marketing, recruitment or referral consultant, as claimed. It is noted that the term "consultant" is not defined under the GST law, and therefore must be interpreted in its commonly accepted commercial sense. Ordinarily, a consultant is one who provides expert professional advice or strategic input, generally involving a high degree of discretion or intellectual application, typically without being directly involved in the transaction between the principal and the end recipient.

7.8.1 In the present case, however, there is nothing on record to indicate that the foreign universities have sought or received any strategic, brand-

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positioning, market-entry or policy-level advice from the applicant. The applicant has not demonstrated that it undertook any independent market research, curriculum benchmarking, institutional promotion strategy or similar expert-driven engagement. Instead, the applicant's role is limited to execution level facilitation promoting pre-defined programs, referring students, and providing application assistance. This excludes it from the scope of a true consultancy engagement as understood in commercial and tax parlance.

7.8.2 Further, in contrast to a marketing consultant who typically receives a fixed retainer or service fee for promoting a product or service independent of actual sales, the applicant is paid on a commission basis, contingent entirely on the successful enrollment of a referred student. This model is more akin to a performance-linked facilitator than an independent consultant. A recruitment consultant, on the other hand, usually operates on behalf of an employer and identifies candidates through an independent search process, often involving multiple clients. In contrast, the applicant works exclusively for the partnered institutions and only promotes those universities with which it has executed tie-ups, thus performing a targeted channelling function, not general talent sourcing.

7.8.3 Moreover, the applicant's operations lack the characteristics of a referral consultant in the advisory sense. There is no indication of any independent or paid referrals made to third-party institutions outside the contractual partners. Rather, the applicant identifies, screens, and channels students only to the specific universities it has partnered with, thereby arranging and facilitating the core supply of education between those institutions and the students. The services are tightly integrated into the admission pipeline of those institutions, and the applicant is remunerated directly by the university based on successful conversion, not by the student for any consultancy.

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7.8.4 In view of the above, the nature and structure of the applicant's role characterized by targeted facilitation, commission-based income, lack of strategic autonomy and transactional dependence on student admissions does not support classification as a consultant in any of the claimed categories. Instead, the applicant clearly meets the definition of an intermediary as per Section 2(13) of the IGST Act, 2017, being a person who arranges or facilitates the supply of services (i.e., education) between two other persons, namely the foreign university and the student. The legal position is thus reinforced: the services rendered are intermediary services, not consultancy, and are accordingly taxable under GST.

7.9 Therefore, based on the detailed examination of facts, the contractual arrangement and the applicable legal framework including Section 2(13) of the IGST Act and CBIC Circular No. 159/15/2021-GST dated 20.09.2021, we are of the considered view that the applicant is engaged in the supply of intermediary services and is not providing services on its own account. Consequently, the services rendered are taxable under the IGST Act and do not qualify for the exemption applicable to export of services.

7.9.1 This view is supported by a consistent line of decisions rendered by various Advance Ruling Authorities (AARs) and Appellate Authorities for Advance Ruling (AAARs) across States:

- In Global Reach Education Services Pvt. Ltd. [Advance Ruling No. 15/WBAAR/2018-19 dated 08.05.2018, West Bengal], the West Bengal AAR held that student recruitment services provided by an Indian entity to foreign universities constituted intermediary services, as the applicant was facilitating the supply of education from the foreign university to Indian students. The decision was upheld by the West Bengal AAAR [Order No. 06/WBAAAR/Appeal/2019 dated 20.03.2019], which reaffirmed that the applicant was not supplying the education service on its own account and thus was squarely covered by Section 2(13).



- Similarly, in DKV Enterprises Pvt. Ltd. [Advance Ruling No. AAR/AP/02(GST)/2020 dated 27.02.2020, Andhra Pradesh], the applicant provided marketing and liaison services to a Singapore based company. The AAR held that the Indian entity was facilitating the supply of goods from the foreign principal to Indian customers and thus fell within the scope of an intermediary, with the place of supply being India as per Section 13(8)(b). This ruling was affirmed by the Appellate AAR in Order-in-Appeal No. AAAR/AP/03(GST)/2020 dated 22.06.2020.
- In Vishakhar Prasad Bhave [Advance Ruling No. GST-ARA-03/2017-18/B-07, dated 22.01.2018, Maharashtra], the AAR held that the applicant, who connected Indian importers with overseas exporters and received commission from the latter, was acting as an intermediary, since the applicant was facilitating the underlying supply without supplying goods or services on his own account.
- In Sabre Travel Network India Pvt. Ltd. [Advance Ruling No. GST-ARA-01/2017-18/B-01, dated 09.01.2018, Maharashtra], the applicant distributed a foreign principal's software products to Indian subscribers. The AAR held that the Indian company merely facilitated access to services provided by the foreign principal and therefore fell within the definition of an intermediary.
- Further, the Bombay High Court in Dharmendra M. Jani v. Union of India [2023 (76) G.S.T.L. 297 (Bom.)] upheld the constitutional validity of Section 13(8)(b) of the IGST Act, ruling that Parliament was competent to deem the place of supply of intermediary services to be in India and subject them to IGST, even where the recipient is located abroad. The Court held that this provision does not violate the basic structure of the Constitution or the principle of destination based taxation.

7.9.2 In contrast, the applicant has relied on TSAAR Order No. 09/2024 dated 01.02.2024 (Telangana State AAR), which held that referral and support services provided by an Indian education consultant to a foreign

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university qualified as export of services. However, that decision appears to have been rendered on a narrow set of facts, and did not fully engage with the comprehensive contract obligations or the facilitative role of the service provider in the student admission supply chain. It also did not distinguish the binding implications of Section 13(8)(b), as interpreted by higher judicial forums and multiple AARs/AAARs.

7.9.3 Accordingly, the Telangana ruling stands as an outlier, both factually and legally. The overwhelming weight of authority judicial, quasi-judicial, and administrative confirms that service providers who promote, recruit, or refer students to foreign universities and receive commissions based on student admissions act as intermediaries within the meaning of Section 2(13). They facilitate the supply of education services from foreign institutions to Indian students and do not supply any independent service on their own account. Thus, this Authority finds that the applicant's role mirrors that of the entities in the aforementioned rulings and their services are to be treated as intermediary services, with the place of supply located in India, and therefore not eligible for export benefits under the IGST framework.

7.9.4 The applicant has placed reliance on the decision of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) in the case of *Sunrise Immigration Consultants Pvt. Ltd. v. CCE, Chandigarh* [Final Order No. 62104/2018 dated 03.08.2018], wherein it was held that marketing and referral services provided to foreign educational institutions did not amount to intermediary services under the Finance Act, 1994. However, the Tribunal's finding in that case was based on the prevailing Service Tax regime, which lacked a comprehensive definition of "intermediary" analogous to Section 2(13) of the IGST Act, 2017. Further, the facts of that case involved broader immigration assistance and overseas settlement services not directly integrated into the education supply chain, distinguishing it materially from the applicant's specific role in facilitating student admissions to tied-up universities.

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7.9.5 Moreover, the *Sunrise* ruling has not been cited or relied upon in subsequent GST jurisprudence, and stands isolated in contrast to a consistent line of Advance Ruling Authority decisions such as *Global Reach Education Services Pvt. Ltd.* (WBAAR/2018), *DKV Enterprises Pvt. Ltd.* (AAR/AP/2020), *Sabre Travel Network India Pvt. Ltd.* (AAR/Maharashtra/2018), and others which have upheld the classification of similar services as "intermediary". These rulings have been rendered specifically under the GST framework and have considered the detailed wording of Section 2(13), including its exclusionary clause.

7.9.6 Accordingly, the *Sunrise* ruling, while noted, cannot override or displace the interpretative consensus that has emerged under the GST regime, and does not alter the conclusion that the applicant is providing intermediary services within the meaning of the IGST Act, 2017.

7.10 It is also relevant to observe that the applicant has not submitted any evidence or claim indicating that the support services offered such as counseling, documentation assistance, or visa guidance are provided to any persons other than students who are admitted to the foreign universities with which the applicant has executed tie-up agreements. The absence of any standalone or independently billed service to the general public or non-enrolled students indicates that these services are not supplied on the applicant's own account, but are rather contingent and ancillary to the facilitation of admissions. This fact further reinforces the conclusion that the applicant operates as an intermediary, as their activities are integrally connected with arranging or facilitating the supply of educational services between the foreign institution and the Indian student. Any support extended to the student is part of the admission facilitation process, and does not constitute a separable or principal supply. If at all any direct services are rendered to the student for example, paid visa services, they would constitute a separate taxable supply made to the student under the forward charge. However, in the context of the current application, such

direct supplies have neither been established nor claimed as independent offerings. This further strengthens the inference that the applicant is functioning within the scope of intermediary services as per Section 2(13) of the IGST Act, 2017.

7.11 The final question raised by the applicant is whether the services provided to foreign educational institutions can be classified as "export of services" under Section 2(6) of the IGST Act, 2017. Having already concluded that the services fall within the scope of intermediary services, reference must be made to Section 13(8)(b) of the IGST Act. This provision states that the place of supply for intermediary services is the location of the supplier. Since the applicant is located in India, the place of supply is also in India. As one of the key conditions for export of services is that the place of supply must be outside India, this condition is not satisfied. Consequently, the services rendered by the applicant do not qualify as export of services and are taxable under GST in India.

8. In view of the observations stated above, the following rulings are issued.

RULINGS

Question-1: 1.Whether the marketing, recruitment and referral services provided by M/s. Maryland Study Abroad Private limited to foreign universities and colleges on a principal to principal basis qualify as "intermediary services" as defined under Section 2(13) of the IGST Act, 2017, or whether they are considered independent services of "Marketing/Recruitment/Referral Consultant?

Answer: The marketing, recruitment, and referral services provided by M/s.Maryland Study Abroad Private Limited qualify as "intermediary services" under Section 2(13) of the IGST Act, 2017, and not as independent services of marketing, recruitment or referral consultancy.

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Question-2: Whether the services provided by M/s. Maryland Study Abroad Private Limited to foreign educational institutions qualify as "export of services" in terms of Section 2(6) of the IGST Act, 2017, and are therefore not liable to GST?

Answer: No. Services provided by M/s. Maryland Study Abroad Private Limited to foreign educational institutions do not qualify as "export of services".

Jomy Jacob IRS
Additional Commissioner of Central Tax
Member

Mansur.M. I
Joint Commissioner of State Tax
Member

To,

M/s. Maryland Study Abroad Private Limited,
27/1521/A1, Second Floor,
Adakandy Building, Mavoor Road, Puthiyara
Kozhikode-673004

Copy submitted to:

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin-682018. [E-mail ID: cccochin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002.
3. The Commissioner of Central GST and Central Excise, Calicut Commissionerate.

Copy to :

1. The Additional Commissioner, TPS, HQ, Thiruvananthapuram.

2. The Deputy Commissioner, ITMD, Thiruvananthapuram.

3. The Assistant Commissioner/State Tax Officer, Tax payer services Circle, Chalapppuram, Kozhikode.

4.The Superintendent, Central Tax, Kozhikode II Range, Kozhikode Rural Division.