

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
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**BEFORE THE AUTHORITY OF : Shri.Jomy Jacob, IRS &
: Shri.Mansur.M.I.**

Legal Name of the applicant	GLOBAL EDUCATIONAL CONSULTANTS
GSTIN	32AEZPP5205R1ZO
ARN No.	AD320825004690C
Address	PB No. 4244, Penta Towers, 2 nd Floor, Opposite Kaloor Bus Stand, Kaloor, Ernakulam, Kerala – 682017.
Advance Ruling sought for	1. Whether the services rendered by the applicant to overseas universities/ colleges for enrollment of students qualify as “export of services” as defined under section 2(6) of the IGST Act 2017? 2. Alternatively, whether the above services are to be classified as “intermediary services” in terms of section 2(13) of the IGST Act, 2017 read with Rule 9 of the IGST place of supply of services Rules, 2012(as applicable under section 13 of the IGST Act, 2017)?
Date of Personal Hearing	13.10.2025.
Authorized Representative	Shri. Anandhu Ashokan, Chartered Accountant

ADVANCE RULING No.KER/19/2026 Dated 21/08/2026

1. Sri. Manoj Puthenpeedikayil, Global Educational Consultants (herein after referred to as the applicant) is a tax payer registered under the CGST Act, 2017 engaged in rendering services to overseas educational universities by



enrolling admission to prospective students from India. The applicant has executed agreement with such universities to facilitate the recruitment process of students.

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

3. The issues on which advance ruling are sought are stated above.

4. Contentions of the Applicant:

4.1 The applicant submits that it acts as a representative of foreign universities in India and provides student-recruitment services in connection with the admission of prospective students to programmes offered by such universities. The applicant operates pursuant to agreements entered into with the foreign universities and performs various activities associated with the recruitment of prospective students. These activities include recruiting students for different programmes offered by the universities, assisting students in securing admission, providing guidance regarding payment of tuition fees and other associated charges, furnishing information regarding accommodation options and assisting students in relation to their departure from India and arrival in the destination country.

4.2. The applicant receives commission from the foreign universities in convertible foreign exchange for the recruitment of each student. The applicant's claim is that, the recipient of service, i.e., foreign universities are located outside India and the benefit of the service also accrues outside the country. The applicant therefore contends that the services supplied to the foreign universities constitute independent supplies made on a principal-to-principal basis and not intermediary services and, consequently, qualify as export of services under the provisions of the IGST Act.



4.3. The applicant further submits that the services satisfy all the conditions prescribed under Section 2(6) of the IGST Act, 2017 for qualification as export of services. In this regard, the applicant states that the supplier of services is located in India; the recipients, namely the foreign universities, are located outside India; the place of supply, according to the applicant, is outside India; the consideration is received in convertible foreign exchange; and the supplier and recipients are not merely establishments of a distinct person in accordance with Explanation 1 to Section 8 of the IGST Act.

4.4. The applicant has reproduced the definition of “intermediary” contained in Section 2(13) of the IGST Act, 2017, which reads as follows:

“Intermediary means a broker, an agent or any other person by whatever name called who arranges or facilitates the supply of goods or service 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”.

4.5. The applicant interprets the aforesaid definition to mean that an intermediary merely arranges or facilitates a supply of goods or services or both between two or more persons. According to the applicant, a person who directly supplies goods or services on its own account does not fall within the scope of the definition of “intermediary,” since an intermediary merely arranges or facilitates a supply made by another person.

4.6. The applicant contends that it directly supplies recruitment and consultancy services to foreign universities on its own account and raises invoices on such universities for the consideration payable. According to the applicant, the services are not in the nature of arranging or facilitating the supply of educational services between the universities and the students but constitute independent supplies made directly to the foreign universities on a principal-to-principal basis.



4.7. In support of its contentions, the applicant has placed reliance on the decisions in *KC Overseas Education Pvt. Ltd. v. Union of India*, *Ernst & Young Ltd. v. Additional Commissioner, CGST Appeals* and *Medway Educational Consultant Pvt. Ltd. v. Commissioner, CGST*. According to the applicant, the Hon'ble Bombay High Court in *KC Overseas Education Pvt. Ltd.* held that services supplied by education consultants in connection with the recruitment of students for foreign universities do not constitute intermediary services and qualify as export of services. The applicant further submits that the Hon'ble Delhi High Court in *Ernst & Young Ltd.* clarified that services independently supplied on one's own account to overseas entities cannot be treated as intermediary services merely because the services may benefit another person. The applicant also relies on the decision in *Medway Educational Consultant Pvt. Ltd.*, wherein, according to the applicant, student-recruitment consultancy services supplied directly to foreign universities on the service provider's own account were held to constitute export of services and not intermediary services.

5. Comments of the Jurisdictional Officer:

The application was forwarded to the jurisdictional officer in accordance with the provisions of Section 98(1) of the CGST Act, 2017. The jurisdictional officer submitted that the applicant acts as a representative of foreign universities in India and facilitates the recruitment and enrolment of students in such universities. Accordingly, the jurisdictional officer is of the view that the services provided by the applicant are in the nature of intermediary services and do not qualify as export of services.

The jurisdictional officer further reported that no proceedings concerning the questions raised in the application are pending or have been decided in the case of the applicant under any of the provisions of the CGST Act, 2017. Therefore, the bar contained in the first proviso to Section 98(2) of the CGST Act, 2017 is not attracted.



6. Personal Hearing:

The applicant was granted opportunity for personal hearing on 13.10.2025. Shri. Anandhu Ashokan, Chartered Accountant represented for the applicant and submitted the facts and circumstances of the case. The applicant requested to issue the 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. We have carefully gone through the application, statement of facts, documents placed on record, written submissions and the submissions made during the personal hearing. The first question raised by the applicant is *"whether the services supplied by the applicant to foreign universities/colleges qualify as "export of services" under Section 2(6) of the Integrated Goods and Services Tax Act, 2017 (hereinafter referred to as "the IGST Act")*. The second question is *"whether the said services constitute "intermediary" services within the meaning of Section 2(13) of the IGST Act"*. However, going by the description of activities undertaken by the applicant, both the questions seems to be connected with each other. The questions raised involve determination of the liability to pay tax on the services supplied by the applicant and therefore fall within the ambit of clause (e) of sub-section (2) of Section 97 of the CGST Act, 2017 and are admitted for advance ruling.

7.2. In order to determine the first question, it is imperative to discuss the essential conditions for "export of service" provided under sub-Section (6) of Section 2 of the IGST which reads as under-

"export of services" means the supply of any service when,-

- (i) the supplier of service is located in India;*
- (ii) the recipient of service is located outside India;*
- (iii) the place of supply of service is outside India;*
- (iv) the payment for such service has been received by the supplier of service in convertible foreign exchange 1/or in Indian rupees wherever permitted by the Reserve Bank of India]; and*



(v) *the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with Explanation 1 in section 8;*

7.3 From the facts of the case placed on record, there is no dispute as to the first two conditions specified above, i.e., (i) the location of supplier of service is in India and (ii) the location of the recipient of service is outside India, are satisfied with respect the activity of the applicant. However, it needs to be seen if the third condition, i.e., *place of supply should be outside India*, is satisfied or not in case of the applicant in light of the applicable provisions for Place of supply provided in Section 13 of the IGST Act, 2017.

In this connection, it is imperative to ascertain the nature of services discernible from the agreement executed by the applicant with Griffith University (hereinafter referred to as "University"). The salient features of the agreement, as submitted by the applicant, are discussed as under-

- (i) The Agreement is captioned "International Agent Agreement" the applicant termed as the University's "Representative" in India.
- (ii) The applicant is required to inter-alia, do the following-
 - a) Promote Griffith University and its academic programs within India.
 - b) Provide official information, brochures, and program materials relating to the university to the prospective candidates.
 - c) Provide guidance regarding specific program admission requirements and student visa applications.
 - d) Distribute application materials, assist students with the entry process, and verify documentation.
 - e) Receive completed applications and submit them directly to the University for review.
 - f) Communicate formal admission outcomes and pre-departure orientation details to the selected candidates.
 - g) disclose to students that the commission in question is paid to it directly by the University.



- h) not incur any obligation on behalf of the University without the University's prior written consent.
 - i) not receive tuition fees from students which is payable directly to the University.
- (iii) The University is required to inter-alia, do the following-
- a) supply the applicant with promotional materials, programme information, brochures and other documentation for use in promoting the University's programmes,
 - b) assist the applicant in accessing information relating to visa requirements and visa application procedures.
 - c) authorise the use of the University's name, logo and other intellectual property solely for carrying out the activities contemplated under the Agreement.
- (iv) consideration payable to the applicant as commission as a fixed percentage of the applicable tuition fees, is contingent upon:
- a) the initial enrolment of the student; and
 - b) receipt by the University of the prescribed tuition fee; and
 - c) continuation of the student's enrolment until the census date
- (v) The University retains control over the evaluation of applications and the final admission of students.

7.4 The above discussed features of the agreement indicate that-

- a) the applicant is being intended to be appointed as an Agent of the University in India which is evident from caption of the agreement as "International Agent Agreement" and mentioning of the applicant as the University's "Representative" in India.
- b) the applicant's authority is restricted as evident from the clauses on bar on collection of fees from the students & incurring obligation without prior written consent. Such restriction on the applicant's authority signifies that the applicant is acting under the control of the principal (University) and not supplying the services, if any, on their own account;



- c) Further, the applicant's mandate to disclose to the students that the commission in question was to be paid to it directly by the University show its representative capacity to the third persons (the students);
- d) the applicant's remuneration remains contingent upon the successful consummation and continuation of enrolment of the student with the university and not the recruitment services as claimed by the applicant. This may bring an absurd situation that when there is no new enrolment facilitated by the applicant, no consideration is payable to them even though they may have undertaken the promotional activities for the university. In other words, there is no direct nexus between the consideration promised by the University and the services claimed to have rendered by the applicant.
- e) Further, the university's role in supply of promotional materials, programme information etc., assistance in visa application procedures, and allowing the use of the University's name, logo etc. show that the applicant performs the activities on behalf of the University.
- f) the applicant at no point deals with the underlying educational services on its own account but merely facilitates the provision of such services by the University to its prospective students.

It therefore emanates from the foregoing discussions that the applicant is acting on behalf of the University as a representative to assist & advise the prospective students during the admission process & other related formalities in lieu of Commission receivable upon enrolment and realization of tuition fees. The activities carried out by the applicant indicate that they are not providing any specific services but act as an agent between the University and the students as the University's Indian representative. In other words, applicant appears to function as an intermediary between the University and the prospective students of the University.

7.5. Section 2(13) of the IGST Act defines the term "intermediary" as follows:



“intermediary” means 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.

The definition contemplates a person who merely arranges or facilitates supply between two or more persons but does not make any supply by themselves which appears to fit the facts of the case as the applicant is not making any independent supply rather is facilitating the students and University in the admission process and related formalities.

7.6 CBIC Circular No. 159/15/2021-GST dated 20.09.2021 while dealing with the characteristics of intermediary services, clarifies that an intermediary arrangement ordinarily involves a minimum of three parties and two distinct supplies. The first is the main supply of goods or services or both between the two principals while the second is the supply of arranging or facilitating such main supply.

Illustration I to CBIC Circular No. 159/15/2021-GST dated 20.09.2021 provides that a person who identifies and facilitates prospective customers for a supplier and receives commission upon completion of the underlying supply would qualify as an intermediary where such person does not supply the underlying goods or services on his own account. The facts of the case in hand show that the above illustration is squarely applicable to it as the applicant identifies and facilitates prospective students for the University and receives commission from the University for each completed admission on receipt of the tuition fees prescribed & fulfilment of other conditions. In the instant the case, the main supply is educational services by the University to the students and the applicant acting as a bridge between the University & the students, facilitate the admission related process of the University. The applicant neither offer the educational courses nor undertake any part of the teaching, academic instruction or delivery of educational services.



7.7 The applicant's contention that it independently provides recruitment, promotional and consultancy services to the University on a principal-to-principal basis is contrary to the terms of the agreement between executed between them and the University and therefore needs to be rejected. It is evident from the terms of the agreement as discussed in detail in the foregoing paras that applicant is merely arranging or facilitating the supply of the educational services by the University to its prospective students within the meaning of Section 2(13) of the IGST Act.

7.8. As regards the decision in K.C. Overseas Education Pvt. Ltd. v. Union of India, it is observed that the Hon'ble Bombay High Court substantially relied upon the judgement of the Delhi High Court in the case of Ernst & Young Ltd Vs. Add. Com. CGST 12023 (73) GSTL 161 (Del.) to hold whether the petitioner in the case was intermediary or not. However, the facts of this case are distinguishable from the case of the applicant as in the former, the Indian branch office of Ernst & Young Limited, itself rendered the substantive professional consultancy services directly to its overseas group entities under service agreements and raised invoices upon such overseas entities for the services so rendered. Thus, the petitioner itself was the direct supplier of the substantive services to the overseas recipient and there was no separate underlying supply between two other persons which the petitioner arranged or facilitated.

The Honorable High Court further observed that *"merely because one of the activities that could be carried on by the petitioner is to act as buying/selling agent in India does not mean that the petitioner had carried on such activities and the invoices raised were for services as a buying/selling agent....."*

In contrast, the agreement between the applicant and the University itself has been captioned as an "Agency Agreement" and the applicant has been termed as a "Representative". Further, the terms of the agreement suggest that the applicant are primarily facilitating services provided by the Foreign University to the prospective students in lieu of commission for each enrolled student.



This arrangement corresponds to the three-party, two-distinct-supply structure explained in CBIC Circular No. 159/15/2021-GST dated 20.09.2021 for an intermediary arrangement and distinguishable from the decisions quoted by the applicant.

7.9 The decision in *Medway Educational Consultant Pvt. Ltd. v. Commissioner, CGST, Delhi-West [2024 (3) TMI 1178 (CESTAT, New Delhi)]*, relied upon by the applicant is also distinguishable from the present proceedings as the same was based on prevailing Service Tax regime which lacked a comprehensive definition of intermediary analogous to Section 2 (13) of the IGST Act, 2017 which has been further clarified by Circular No. 159/15/2021-GST dated 20.09.2021.

7.10. The foregoing discussion show that the arrangement satisfies the essential elements of intermediary services and the applicant is an “intermediary” as defined by Section 2(13) of the IGST Act vis-à-vis the services provided by them to the University.

7.11 The place of supply for the intermediary services for the period upto 29.03.2026, was governed by the now omitted clause (b) of Section 13 (8) of the IGST Act which said that the place of supply in such cases would be the location of supplier. Since, the location of the supplier is in India, the place of supply should also be India for the period upto 29.03.2026 and the services supplied by the applicant would not fall under export of services as per Section 2(6) of the IGST Act, 2017.

However, post omission of clause (b) of Section 13 (8) of the IGST Act, w.e.f. 30.03.2026, the place of supply is governed by the Section 13(2) of the IGST Act which says the place of supply would be the location of the recipient. Since, the location of the supplier is outside India, the place of supply should also be outside India for the period 30.03.2026 onwards and the services supplied by the applicant would fall under export of services as per Section 2(6) of the IGST Act, 2017.



Given the observations stated above, the following rulings are issued;

RULINGS

Question-1: Whether the services rendered by the applicant to overseas universities/ colleges for enrollment of students qualify as “export of services” as defined under section 2(6) of the IGST Act 2017?

RULING: The services supplied by the applicant do not qualify as export of services for the period up to 29.03.2026 whereas the services supplied 30.03.2026 onwards, qualify as export of services as per Section 2(6) of the IGST Act, 2017.

Question-2: Alternatively, whether the above services are to be classified as “intermediary services” in terms of section 2(13) of the IGST Act, 2017 read with Rule 9 of the IGST place of supply of services Rules, 2012(as applicable under section 13 of the IGST Act, 2017)?

RULING: Yes, the services supplied by the applicant constitute “intermediary” services within the meaning of Section 2(13) of the IGST Act, 2017.


Jomy Jacob, IRS

**Additional Commissioner of Central Tax
Member**



Mansur.M.I
**Joint Commissioner of State Tax
Member**



To

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Copy submitted to:-

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682018. [E-mail ID: cccocchin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department,
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3. The Commissioner of Central Tax and Central Excise, Kochin
Commissionerate.
4. The Commissioner of Central Tax and Central Excise,
Thiruvananthapuram Commissionerate, GST Bhavan, Statue,
Thiruvananthapuram.
5. The Commissioner of Central Tax 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, Kaloor, Ernakulam.

