

	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	MAGNUS INNOVATIVE TECHNICAL SERVICES PRIVATE LIMITED
GSTIN	32AAHCM8073B1ZP
ARN	AD320825004841B
Address	8/119, JSS Shopping Mall, 2 nd floor, CH Bypass Road, Kuthukal Junction, Manjeri, Malappuram, Kerala – 676123.
Advance Ruling sought for	1. Whether the applicant, being an institution accredited vide the Memorandum of Understanding with Telecom Sector Skill Council (TSSC) dated 12 th September, 2023 and subsequently renewed as on 12 th June, 2025, as a training partner with the TSSC recognized by the National Council for Vocational Education and Training (NCVET) and providing training service to its students with respect to training for repair and maintenance of handheld devices such as mobile phones and tablets, which are in relation to a qualification aligned with the National Skill Qualification Framework (NSQF) in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package, is exempted from GST on such



	training service with effect from 10 th October, 2024 as per Si. No. 69 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, as amended as on date? 2. Whether the Service Accounting Code (SAC) applicable to the training services provided by the applicant, as mentioned in Question No. 1 above, is 999294- "Other education and training services nowhere else classified"?
Date of Personal Hearing	05.01.2026
Authorized Representative	Shri. Muhammed Nizar.E., Chartered Accountant

ADVANCE RULING No. KER/11/2026 Dated 29/07/2026

1. M/s. Magnus Innovative Technical Services Private Limited 8/119, JSS Shopping Mall, 2nd floor, CH Bypass Road, Kuthukal Junction, Manjeri, Malappuram, Kerala – 676123. (hereinafter referred to as the 'Applicant') is registered under GST. The Applicant is engaged in providing vocational training services in the field of repair and maintenance of handheld electronic devices such as mobile phones and tablets. The objective of the applicant is to impart practical, job-oriented training that enhances employability in the telecom and electronics sector or enables students to pursue self-employment.

2. At the outset, the provisions of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as CGST Act) and the Kerala State Goods and Services Tax Act, 2017 (hereinafter referred to as KSGST Act) are same except for certain provisions. Accordingly, a reference hereinafter to the provisions of the CGST Act, Rules and the notifications issued thereunder shall include a reference to the corresponding provisions of the KSGST Act, Rules and the Notifications issued thereunder.

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



4. The contentions of the applicant:

4.1. The applicant has submitted that it provides training services to the students in repair and maintenance of handheld devices such as mobile phones and tablets as well as line assembler course for telecom products which is aimed at equipping the students with practical, job-oriented skills for employability or enabling self-employment.

4.2. The applicant further submitted that they became accredited training partner of the Telecom Sector Skill Council (TSSC) through Memorandum of Understanding dated 12th September, 2023 which was subsequently renewed on 12th June, 2025 and their name was listed on the official website of TSSC as a training partner. They further submitted that TSSC is a recognized Awarding Body under the National Council for Vocational Education and Training (NCVET) as per the order issued by NCVET dated 11.11.2022.

4.3 According to the applicant, the training courses offered by them align with the National Skill Qualifications Framework (NSQF) and correspond to an NSQF Level 4 standard as approved by National Skills Qualification Committee (NSQC). The duration of the course on Handheld Devices (Handset & Tablet) Technician was 540 hours and the duration of the course on Line Assembler – Telecom Products was 570 hours. The NSQC approved the course “Handheld Devices (Handset & Tablet) Technician” in its 14th meeting held on 30.12.2021, listed under NQR (National Qualification Register) Code 2022/TEL/TSSC/07004. The course “Line Assembler – Telecom Products” was approved by NSQC in its 16th meeting held on 24.02.2022, listed under NQR code 2022/TEL/TSSC/07013 with a total duration of 570 hours.

4.4 The details of the courses were accessible via the relevant government portal. Each course was approved with a qualification package by the NCVET, which signifies that the curriculum, assessment criteria and certification process have been formally vetted and accepted. Furthermore, the programs are registered in the National Qualifications Register (NQR), which serves as the official database of recognized qualifications under the NSQF.



4.5 The applicant further submitted that the training was delivered in structured modules comprising theory, practical sessions, employability skills, and on the job training. Students completing the program are issued certificates by TSSC. The fees charged from students for the training course are: Course: Line Assembler- Telecom Products: Training Fee: Rs.1,20,880/-, TSSC Exam Fee : Rs.1,000/- ; Course : Handheld Devices Technician: Training Fee: Rs. 64,100/-, TSSC Exam Fee: Rs.1,000/-. The applicant also extends fee concessions to deserving students who are economically disadvantaged.

4.6 The applicant contends that the training services provided by them are exempted from GST under Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017, as amended. They submit that the exemption applies to services provided by a training body accredited with an awarding body recognized by the National Council for Vocational Education and Training (NCVET), in relation to qualifications aligned with the National Skill Qualification Framework (NSQF) and approved by NCVET. They argue that since the course is NSQF aligned and falls within an approved qualification package, and since the applicant is a recognized training body under an NCVET recognized awarding body, the services provided by them qualify for exemption under the GST Notification. Additionally, the applicant contends that the applicable Service Accounting Code (SAC) for the training services provided is 999294, categorized as "Other education and training services nowhere else classified."

5. Personal Hearing:

The applicant was granted opportunity for personal hearing on 05/01/2026. Shri Muhammed Nizar. E, Chartered Accountant represented for the applicant in personal hearing. In the hearing, the representative reiterated the averments given in the written submission.

6. 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 has not offered any comments and hence it is presumed that the Jurisdictional officer has no specific



comments to offer. It is also construed that there are no proceedings pending on the issue against the applicant.

7. Discussion and Findings:

7.1 The applicant offers vocational training in electronics including repair and maintenance of handheld communication devices like mobile phones and tablets. The applicant entered into a Memorandum of Understanding (MoU) dated 12.09.2023 with the Telecom Sector Skill Council (TSSC) which was renewed further on 12.06.2025 and became accredited training partner of TSSC. TSSC is an awarding body recognized by the National Council for Vocational Education and Training (NCVET), and the applicant's training programs are aligned with the National Skills Qualification Framework (NSQF). The relevant course, such as "Telecom – Handset Repair Engineer," and "Line Assembler- Telecom Products" is supported by an NCVET approved Qualification Pack.

7.2 Now, the question to be determined is whether such training services provided by the applicant qualify for GST exemption under Sl. No. 69 of Notification No. 12/2017– Central Tax (Rate) dated 28.06.2017. The provisions of the Sl. No. 69 of Notification No. 12/2017– Central Tax (Rate) dated 28.06.2017 is reproduced as under-

Sl. No.	Chapter, Section, or Heading	Description of Services	Rate (per cent.)	Condition
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by, – (a) the National Skill 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	Nil	Nil



		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.		
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Vide Notification No. 08/2024 –Central Tax (Rate) dated 10th October 2024, scope of Sl. No. 69 of Notification No. 12/2017– Central Tax (Rate) dated 28.06.2017 was further revised, effective from 10.10.2024, as under –

Sl. No.	Chapter, Section, or Heading	Description of Services	Rate (per cent.)	Condition
69	Heading 9992 or Heading 9983 or Heading 9991	Any services provided by – (a) the National Skill Development Corporation set up by the Government of India; (b) the National Council for Vocational Education and Training; (c) an Awarding Body recognized by the National Council for Vocational Education and Training; (d) an Assessment Agency recognized by the National Council for Vocational Education and Training; (e) a Training Body accredited with an Awarding Body that is recognized by the National Council	Nil	Nil



		for Vocational Education and Training, in relation to- (i) the National Skill Development Programme or any other scheme 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 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.		
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As can be seen from the above table, Item (e) of Sl.No.69, separately covers services provided by a training body or any similar entity that is accredited with an NCVET-recognized Awarding Body, in relation to an NSQF-aligned qualification or skill for which NCVET has approved a Qualification Package. As a result, the exemption is now available not only to NCVET-recognized Awarding Bodies but also to accredited training bodies operating under such Awarding Bodies.

7.3 As discussed above, the applicant is an accredited training partner of TSSC, which is an Awarding Body recognized by NCVET and therefore, the training courses offered by the applicant viz "Handheld Devices (Handset & Tablet) Technician" and "Line Assembler-Telecom Products" which are NSQF-aligned qualifications under NCVET comes within the ambit of item (e)(iii) of Entry No. 69 and are exempt from GST with effect from 10.10.2024. This view is consistent with the ruling of this Authority in AAR No. KER/18/2025 dated



26.05.2025, in the case of M/s. Britco Research Institute of Digital Communication Organising Private Limited.

7.4 With regard to question No 2, it is seen that the applicant is providing training service to its students with respect to training for repair and maintenance of handheld devices such as mobile phones and tablets. The applicant delivers structured vocational training aligned with the National Skill Qualification Framework (NSQF) and under a qualification package approved by the National Council for Vocational Education and Training (NCVET) through a recognized Awarding Body, the Telecom Sector Skill Council (TSSC). These training services are formally accredited, nationally recognized and intended for skill development under a regulated framework, rather than generic commercial coaching. Therefore, the appropriate classification is SAC 999294 – Other education and training services n.e.c., which includes skill development and vocational training services not specifically covered elsewhere.

8. Given the observations stated above, the following rulings are issued-

RULINGS

Question:1. Whether the applicant, being an institution accredited vide the Memorandum of Understanding with Telecom Sector Skill Council (TSSC) dated 12th September, 2023 and subsequently renewed as on 12th June, 2025, as a training partner with the TSSC recognized by the National Council for Vocational Education and Training (NCVET) and providing training service to its students with respect to training for repair and maintenance of handheld devices such as mobile phones and tablets, which are in relation to a qualification aligned with the National Skill Qualification Framework (NSQF) in respect of which the National Council for Vocational Education and Training (NCVET) has approved a qualification package, is exempted from GST on such training service with effect from 10th October, 2024 as per Sl. No. 69 of Notification No. 12/2017- Central Tax (Rate) dated 28.06.2017, as amended as on date?

Ruling - Yes, being a training body accredited with TSSC, an Awarding Body recognized by NCVET and providing training services in relation to NSQF-aligned



qualifications for which NCVET has approved a qualification package, such training services rendered by the applicant is covered under item (e)(iii) of Entry No. 69 of Notification No. 12/2017-CT (Rate) dated 28.06.2017, as amended, with effect from 10.10.2024.

Question:2. Whether the Service Accounting Code (SAC) applicable to the training services provided by the applicant, as mentioned in Question No. 1 above, is 999294- "Other education and training services nowhere else classified"?

Ruling: Yes. The Service Accounting Code (SAC) applicable to the training services provided by the applicant, as mentioned in Question No. 1 above, is 999294- "Other education and training services nowhere else classified"



Jomy Jacob, IRS

**Additional Commissioner of Central Tax
Member**



Mansur M.I.

**Joint Commissioner of State Tax
Member**

To

M/s. MAGNUS INNOVATIVE TECHNICAL SERVICES PRIVATE LIMITED
8/119, JSS Shopping Mall, 2nd floor,
CH Bypass Road,
Kuthukal junction,
Manjeri, Malappuram, Kerala-676123.



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: cccocchin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department,
Tax Towers, Karamana, Thiruvananthapuram – 695002.
[E-mail ID: cst.sgst@kerala.gov.in]
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, O/o the Commissioner of State Tax.
3. The Assistant Commissioner/State Tax Officer, Tax Payer services
Circle, Manjeri, Malappuram.
4. The superintendent, Central Tax, Manjeri Division, Malappuram
Range.

