

	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	PACKAPEER ACADEMY PVT LTD
GSTIN	32AAKCP5331N1Z7
ARN	AD320825005274D
Address	Room No.III/9, 3 rd floor, SDF Building(Neo space II), Kinfra techno-industrial park, Calicut University(PO), Kakkancheri, Malappuram-673635.
Advance Ruling sought for	1. Whether the services provide by the applicant in respect of the 'Junior Software Developer' course, conducted in association with NASSCOM (an awarding Body recognized by NCVET) and aligned to the National Skills Qualification Framework (NSQF), are covered under Sl. No. 69 of Notification No.12/2017 – Central Tax (Rate) dated 28.06.2017, as amended, and thereby exempt from levy of GST? 2. If exempt, whether the exemption shall apply to the entire course fee collected from students towards such vocational training program?
Date of Personal Hearing	05.01.2026
Authorized Representative	Shri.Shanid.C T, Head of Accounts Shri.Jayajith. A, Internal Auditor

ADVANCE RULING No.KER/16/2026 Dated 17/08/2026

1. M/s. Packapeer Academy Pvt Ltd, Room No. III/9, 3rd floor, SDF Building (Neo Space II), Kinfra Techno-Industrial Park, Calicut University (PO),



Kakkancheri, Malappuram - 673635 (hereinafter referred to as the 'Applicant') is registered under GST. The Applicant operates offline and online programs under the brand name "Brototype" and is engaged in providing various software development and IT-related training programs. They provide a vocational training program titled "Junior Software Developer", in association with IT-ITeS Sector Skills Council (SSC NASSCOM), which functions under the aegis of the National Association of Software and Service Companies (NASSCOM).

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 therefore are not being repeated for the sake of brevity.

4. The contentions of the applicant:

4.1 The applicant submitted that they provide offline and online programs under the brand name "Brototype" in various software development and IT-related training programs. They provide a vocational training program titled "Junior Software Developer", in association with IT-ITeS SSC NASSCOM.

4.2 They further submitted that they became a training partner of IT-ITeS SSC NASSCOM through Memorandum of Understanding dated 22nd May, 2025. IT-ITeS SSC NASSCOM is responsible for formulating the assessment criteria, conducting assessments & issuing certificates to successful candidates through the NSDC Skill India portal and is also 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 The applicant further submitted that they are responsible for enrolling candidates, conducting training and facilitating assessment in line with NASSCOM guidelines. According to the applicant, the training courses offered align with the



National Skill Qualifications Framework (NSQF) and correspond to an NSQF Level 4 standard as approved by National Skills Qualification Committee (NSQC) under Qualification Pack Code SSC/Q 0508, titled "Junior Software Developer".

4.4 They further submitted that they are presently charging course fee from students for the said training program and seeks clarification on the GST applicability. The applicant claimed 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 which is applicable 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.

4.5 In support of their contention, the applicant refers to NCVET's order dated 11.11.2022, which lists IT-ITeS SSC NASSCOM as a recognized awarding body. The applicant has also submitted details of approved courses mentioning the Qualification Pack Code SSC/Q0508, titled Junior Software Developer, and the NSQF Approved Qualifications list as on 13 October 2025.

5. Personal Hearing:

The applicant was granted opportunity for personal hearing on 05/01/2026. Shri Shanid. C.T, Head of Accounts and Shri Jayajith. A, Internal Auditor represented for the applicant in personal hearing. In the hearing, the representatives 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 reported that there are no pending or decided proceedings against the applicant under any provisions of the CGST Act 2017.

7. Discussion and Findings:

7.1 The applicant, M/s. Packapeer Academy Pvt Ltd, provides various software development and IT-related training programs under the brand name "Brototype". On 22nd May, 2025, the applicant entered into a Memorandum of Understanding (MoU) with IT-ITeS Sector Skills Council (SSC NASSCOM), an integral part of the



National Association of Software and Service Companies (NASSCOM), becoming it's accredited training partner. IT-ITeS SSC NASSCOM 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, "Junior Software Developer" (Qualification Pack Code SSC/Q0508, NSQF Level 4), 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 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



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 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.	Nil	Nil



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, w.e.f 10.10.2024, the exemption is now available not only to NCVET-recognized Awarding Bodies but also to accredited training bodies operating under such Awarding Bodies.

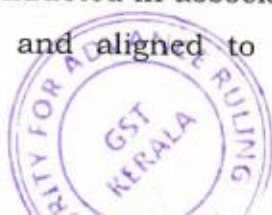
7.3 Now, since the applicant is a Training Body accredited NASSCOM w.e.f 22nd May, 2025 with IT-ITeS SSC, an Awarding Body recognized by NCVET, and the "Junior Software Developer" course is an NSQF-aligned qualification for which NCVET has approved a qualification package, such training services provided 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 and therefore qualifies for exemption under GST. However, the benefit of exemption is limited to services that are directly in relation to an NSQF aligned qualification with an approved qualification package as mentioned in abovementioned Notification.

7.4 With regards to Question No. 2, i.e., *Whether the exemption shall apply to the entire course fee collected from students towards such vocational training program*, it is observed that the MOU entered between the applicant and the awarding body, SSC Nasscom with NCVET does not put any cap on the fees to be charged by the training partner from the students. This would indicate that total course fee charged by the training partner for NSQF aligned qualification with an approved qualification package would qualify for exemption from GST under Notification No. 12/2017-CT (Rate) dated 28.06.2017, as amended. However, it is clarified that any other fee collected from the student which is not collected towards the NSQF aligned qualification with an approved qualification package would not covered by the said exemption.

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

RULINGS

Question:1. Whether the services provide by the applicant in respect of the 'Junior Software Developer' course, conducted in association with NASSCOM (an awarding Body recognized by NCVET) and aligned to the National Skills Qualification



Framework (NSQF), are covered under Sl. No. 69 of Notification No.12/2017 – Central Tax (Rate) dated 28.06.2017, as amended, and thereby exempt from levy of GST?

Ruling: Yes. Being a training body accredited with IT-ITeS SSC NASSCOM, an Awarding Body recognized by NCVET, and providing training in relation to an NSQF-aligned qualification for which NCVET has approved a qualification package, the applicant is covered under item (e)(iii) of Entry No. 69 of Notification No. 12/2017-CT (Rate), as amended, with effect from 10.10.2024.

Question:2. If exempt, Whether the exemption shall apply to the entire course fee collected from students towards such vocational training program?

Ruling: Yes. The exemption applies to the entire course fee collected towards the NSQF-aligned "Junior Software Developer" training program.


Jomy Jacob, IRS

**Addl. Commissioner of Central Tax
Member**


Mansur M.I.

**Joint Commissioner of State Tax
Member**

To

PACKAPEER ACADEMY PVT LTD,
Room no.III/9, 3rd floor, SDF Building(Neo space II),
Kinfra techno-industrial park, Calicut University(PO),
Kakkancheri, Malappuram-673635.

Copy submitted to:

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, L.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.
[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, Thiruvananthapuram.
3. The Superintendent, Central Tax, Malappuram Division, Kondotty Range.