


<p>आयुक्त का कार्यालय केंद्रीय वस्तु एवं सेवा कर एवं उत्पाद शुल्क ,अहमदाबाद उत्तर, कस्टम हाँउस(तल प्रथम) नवरंगपुरा- अहमदाबाद ,380009</p>		<p>Office of the Commissioner of Central Goods & Services Tax & Central Excise, Ahmedabad North, Custom House(1st Floor) Navrangpura, Ahmedabad-380009</p>
<p>फ़ोन नंबर./ PHONE No.: 079-2754 4599 फ़ैक्स/ FAX : 079-2754 4463 E-mail:- oaahmedabad2@gmail.com</p>		

निबन्धित पावती डाक द्वारा / By REGISTERED POST AD

फा .सं/. STC/15-28/OA/2019

आदेश की तारीख / Date of Order : 30.07.2020
जारी करने की तारीख / Date of Issue : 30.07.2020

द्वारा पारित/Passed by -

डॉ. बलबीर सिंह / Dr. BALBIR SINGH

आयुक्त / COMMISSIONER

मूल आदेश संख्या /

ORDER-IN-ORIGINAL No. AHM-EXCUS-002-COMMR-16/2020-21

जिस व्यक्ति(यों) को यह प्रति भेजी जाती है, उसे व्यक्तिगत प्रयोग के लिए निःशुल्क प्रदान की जाती है।

This copy is granted free of charge for private use of the person(s) to whom it is sent.

2. इस आदेश से असंतुष्ट कोई भी व्यक्ति -इस आदेश की प्राप्ति से तीन माह के भीतर सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण ,अहमदाबाद पीठ को इस आदेश के विरुद्ध अपील कर सकता है। अपील सहायक रजिस्ट्रार ,सीमा शुल्क ,उत्पाद शुल्क एवं सेवाकर अपीलीय न्यायाधिकरण , द्वितीय तल, बाहुमली भवन असरवा, गिरधर नगर पुल के पास, गिरधर नगर, अहमदाबाद, गुजरात 380004 को संबोधित होनी चाहिए।

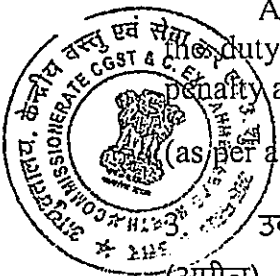
Any person deeming himself aggrieved by this Order may appeal against this Order to the Customs, Excise and Service Tax Appellate Tribunal, Ahmedabad Bench within three months from the date of its communication. The appeal must be addressed to the Assistant Registrar, Customs, Excise and Service Tax Appellate Tribunal, 2nd Floor, Bahumali Bhavan Asarwa, Near Girdhar Nagar Bridge, Girdhar Nagar, Ahmedabad, Gujarat 380004.

2.1 इस आदेश के विरुद्ध अपील न्यायाधिकरण में अपील करने से पहले मांगे गये शुल्क के 7.5% का भुगतान करना होगा, जहाँ शुल्क यानि की विवादग्रस्त शुल्क या विवादग्रस्त शुल्क एवं दंड या विवादग्रस्त दंड शामिल है ।

An appeal against this order shall lie before the Tribunal on payment of 7.5% of the duty demanded where duty or duty and penalty are in dispute, or penalty, where penalty alone is in dispute.

(as per amendment in Section 35F of Central Excise Act,1944 dated 06.08.2014)

उक्त अपील प्रारूप सं .इ.ए 3.में दाखिल की जानी चाहिए। उसपर केन्द्रीय उत्पाद शुल्क (अपील) नियमावली 2001 ,के नियम 3 के उप नियम (2)में विनिर्दिष्ट व्यक्तियों द्वारा



हस्ताक्षर किए जाएंगे। उक्त अपील को चार प्रतियाँ में दाखिल किया जाए तथा जिस आदेश के विरुद्ध अपील की गई हो, उसकी भी उतनी ही प्रतियाँ संलग्न की जाएँ (उनमें से कम से कम एक प्रति प्रमाणित होनी चाहिए। अपील से संबन्धित सभी दस्तावेज भी चार प्रतियाँ में अग्रेषित किए जाने चाहिए।

The Appeal should be filed in Form No. E.A.3. It shall be signed by the persons specified in sub-rule (2) of Rule 3 of the Central Excise (Appeals) Rules, 2001. It shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be certified copy). All supporting documents of the appeal should be forwarded in quadruplicate.

4. अपील जिसमें तथ्यों का विवरण एवं अपील के आधार शामिल हैं चार प्रतियों में दाखिल, उसकी भी उतनी ही, की जाएगी तथा उसके साथ जिस आदेश के विरुद्ध अपील की गई हो उनमें से कम से कम प्रतियाँ संलग्न की जाएंगी एक प्रमाणित प्रति होगी।

(The Appeal including the statement of facts and the grounds of appeal shall be filed in quadruplicate and shall be accompanied by an equal number of copies of the order appealed against (one of which at least shall be a certified copy.)

5. अपील का प्रपत्र अंग्रेजी अथवा हिन्दी में होगा एवं इसे संक्षिप्त एवं किसी तर्क अथवा विवरण के बिना अपील के कारणों के स्पष्ट शीर्षों के अंतर्गत तैयार करना चाहिए एवं ऐसे कारणों को क्रमानुसार क्रमांकित करना चाहिए।

The form of appeal shall be in English or Hindi and should be set forth concisely and under distinct heads of the grounds of appeals without any argument or narrative and such grounds should be numbered consecutively.

6. अधिनियम की धारा 35बी के उपबन्धों के अंतर्गत निर्धारित फीस जिस स्थान पर पीठ स्थित है, वहाँ के किसी भी राष्ट्रीयकृत बैंक की शाखा से न्यायाधिकरण की पीठ के सहायक रजिस्ट्रार के नाम पर रेखांकित माँग ड्राफ्ट के जरिए अदा की जाएगी तथा यह माँग ड्राफ्ट अपील के प्रपत्र के साथ संलग्न किया जाएगा।

The prescribed fee under the provisions of Section 35 B of the Act shall be paid through a crossed demand draft, in favour of the Assistant Registrar of the Bench of the Tribunal, of a branch of any Nationalized Bank located at the place where the Bench is situated and the demand draft shall be attached to the form of appeal.

7. न्यायालय शुल्क अधिनियम 1970, की अनुसूची 1-मद 6 के अंतर्गत निर्धारित किए अनुसार संलग्न किए गए आदेश की प्रति पर 1.00रूपया का न्यायालय शुल्क टिकट लगा होना चाहिए।

The copy of this order attached therein should bear a court fee stamp of Re. 1.00 as prescribed under Schedule 1, Item 6 of the Court Fees Act, 1970.

अपील पर भी रु 4.00 का न्यायालय शुल्क टिकट लगा होना चाहिए।

Appeal should also bear a court fee stamp of Rs. 4.00.

कारण बताओ सूचना:

Subject- Proceedings initiated vide Show-Cause-Notice . DGGI/SZU/36-25/2019-20 dated 15.04.2019 issued to M/s. Gujarat Technological University, Near Visat Three Roads, Visat-Gandhinagar Highway, Chandkheda, Ahmedabad-382424.



BRIEF FACTS OF THE CASE

The facts of the case, in brief, are that M/s. Gujarat Technological University, situated Near Visat Three Roads, Visat-Gandhinagar Highway, Chandkheda, Ahmedabad-382424[*hereinafter referred to as 'GTU' or 'University, for the sake of brevity*], is a Body Corporate formed by the Gujarat Technological University Act, 2007 passed by the legislature of the State of Gujarat. They are engaged in providing services mainly in relation to teaching and training. They are not registered with the department for charging and payment of service tax.

2. The officers of the Directorate General of Goods & Services Tax Intelligence [*hereinafter referred to as DGGI*], Vapi Regional Unit gathered an intelligence that GTU was engaged in granting affiliation to various colleges, technical institutes, education institutions etc. in lieu of payments like affiliation fee, application processing fee, additional affiliation fee & PG affiliation fee, etc. on which they were not paying any service tax. Accordingly, an investigation was initiated under summons proceedings under Section 14 of the Central Excise, 1944 read with Section 83 of the Finance Act. 1994. During the proceedings, GTU furnished following documents: -

GTU letter date	Description of documents submitted
03.03.2017	Income & expenditure account and Balance Sheet of F. Y. 2013-14, and 2014-15
	Structure of the affiliation fee for F. Y. 2014-15, 2015-16, 2016-17 & 2017-18
	The University informed that it has no income from renting of immovable property
05.02.2019	Statement of affiliation-related fees, viz. Affiliation Fee, Application Processing Fee, Inspection Fee, Application Fee for the period from 01.10.2013 to 10.07.2014 and 01.10.2016 to 30.06.2017
	Comments/arguments on levy of Service Tax on affiliation fees collected from the colleges
11.02.2019	Balance Sheet and Income & expenditure Account for the year 2015-16
25.03.2019	Copy of Affiliation fee ledger account for the period from 01.10.2013 to 30.06.2017
	Re-Submission of Comments/arguments for levy of Service Tax on affiliation fees
	Statement of affiliation-related fees, viz. Affiliation Fee, Application Processing Fee, Inspection Fee, Registration/Application Fees for the period from 01.10.2013 to 30.06.2017 in the format provided by DGGI, RU, Vapi.

3. A statement of Ms.Chitrani M. Parmar, Internal Auditor of GTU, (duly authorized by the Registrar) was recorded on dated 20.03.2017, wherein she *interalia* stated as follows:-

"Q1. Please explain since when are you employed with the university and what are your responsibilities? Which languages can you read and write?"

Ans:- I am Internal Auditor of the University since October 2013. My function is internal auditing of income and expenditure. I can read and write Gujarati, Hindi and English.

Q2. Do you agree that the University has not obtained Service Tax Registration till date?"

Ans:- Yes. The university has not obtained Service Tax Registration till date.



Q3. When has the university been formed as a Body Corporate?

Ans:- University was formed as Body Corporate in 2007 and has started functioning from 2007

Q4. Please give details of income from Renting or Advertisement generate from 2012-13 to 2016-17(till 30.09.16)?

Ans:- As already submitted to you vide letter dated 03.03.17 sent by our authorized person Shri Samir M.Shah (CA), there is no such income from 2012-13 to 2016-17 (till 30.09.16).

Q5. Please specify the jurisdiction of the university and kind of educational institutes, to which it grants affiliation. How many educational institutions are roughly affiliated with it?

Ans:- The jurisdiction to the university extends to the whole of the state of Gujarat. It grants affiliation to educational institutes imparting engineering and technological courses. Around 500 colleges are affiliated with the University.

Q6. Please peruse Year-wise Annexure of "Fee Structure for the affiliation of Institutes" from 2014-15 to 2017-18 and put your dated signature in token of having seen the same. It appears that the university draws norms and fee-structure every year for granting affiliation. How is it decided, viz. by virtue of any Ordinance or Regulation or Circular? Please comment.

Ans:- I am putting my signature on each page of year-wise Annexure of "Fee Structure for the affiliation of Institutes" from 2014-15 to 2017-18 in token of having agreed with the same. Fee-structure for affiliation and related permissions are issued on the basis of Circulars.

Q7. Regarding application for affiliation, what remains the usual period for affiliation? Whether it is half-yearly or annual? Are applications for affiliation invited in advance in the preceding year for granting affiliation in the following year? Do all educational institutions need to apply for affiliation every year?

Ans:- Affiliation is granted for one year at one time. Applications for affiliation are invited in preceding year. New Institutions alone are required to apply for affiliation. Existing affiliated institutions are required to apply for renewal of affiliation. This norm is same for Government as well as private Colleges.

Q8. Please specify the nature and purpose of collecting application Processing Fee, Inspection Fee, Registration Fee and Affiliation Fee.

Ans:- Application Processing fee is charged to process and scrutinize the application for new affiliation. Inspection Fee is charged for inspection of the colleges after their application. Registration Fee is collected for registering the institution with the record of GTU. University is collecting affiliation fee @ Rs. 300/- per student from colleges and utilizes it for the purpose of students only including sports event, Techfest, Innovation, Faculty Development & Centralized Presentation, etc.

Q9. Please explain as to whether affiliation-related fee as per above are collected in the preceding year for granting affiliation in the following year.

Ans:- Generally yes. But in some cases, fees are collected in year of affiliation also.

Q10. Has the university levied any service tax on "Affiliation-related Fee" so far and collected same from educational institutions?

Ans:- No. The university has neither levied nor collected any service tax on "Affiliation-related Fee" till date.



Q11. Has university paid any service tax on affiliation-related fee so far?

Ans:- Till now, the university has not paid any service tax on affiliation fee.

Q12. Please peruse Annexures of "Fee Structure for the affiliation of Institutes". It appears that fee is paid online to the university. Please comment.

Ans:- Generally, such fees are collected by online-payment. In some cases, Demand Draft favoring the Registrar of the University is accepted.

Q13. Please peruse records furnished by you on today, wherein net amount collected from educational institutes as affiliation-related Fee has been furnished as per following. Please comment.

Total amount of college Affiliation Fee	Affiliation Fee @ 300 per student	App. Processing Fees	Inspection Fees	Registration Fees	Total
11.7.14 to 31.3.15	6,96,18,287	1,51,77,000	82,800	1,76,400	8,50,54,487/-
2015-16	10,37,48,000	1,43,01,000	1,00,000	50,000	11,81,99,000/-
2016-17(till 30.09.16)	10,49,400	27,35,225			37,84,625/-

Ans:- I have perused the records and fully agree with the above amount."

4. GTU vide letter dated 25.03.2019 furnished the details of affiliation and affiliation related fees collected during the period from Oct. 2013 to 30.06.2017 as under:-

Financial Year	Period	Affiliation Fees @ Rs. 300 per Student	Application Processing Fees	Inspection Fees	Registration/ Application Fees	Total affiliation fees and affiliation related fees Collected)
2013-14	01.10.2013 to 31.03.2014	133351000	21522600	4577500	0	159451100
2014-15	01.04.2014 to 31.03.2015	70515087	15377000	157800	181400	86231287
2015-16	01.04.2015 to 31.05.2015	456500	0	0	0	456500
	01.06.2015 to 14.11.2015	132900	0	0	0	132900
	15.11.2015 to 31.03.2016	105215000	14301000	100000	50000	119666000
2016-17	01.04.2016 to 31.05.2016	1571900	336975	0	0	1908875
	01.06.2016 to 31.03.2017	104190490	13066950	25000	0	117282440
2017-18	01.04.2017 to 30.06.2017	300000	0	0	0	300000
Total		415732877	64604525	4860300	231400	485429102

From the examination of the records submitted by GTU, it was observed that they provide affiliation to various institutes as per the guidelines/regulations provided under Section 10 of the Gujarat Technological University Act, 2007 and that the fee structure provided by GTU for the years 2013-14, 2014-15, 2015-16 and 2016-17, indicated that GTU decides



affiliation fee structure for every year wherein rates of various affiliation related fees are prescribed.

6. As per Section 12A(1)(a) of the University Grants Commission Act 1956, "affiliation together with its grammatical variations, includes, in relation to a college, recognition of such college by, association of such college with, and admission of such college to the privileges of, a university". Thus, affiliation denotes a situation when privileged rights of a university, which are otherwise not available to colleges, become accessible to colleges.

7. The provisions of the Gujarat Technological University Act, 2007 were also examined and the sections in relation to functions and powers of GTU are discussed below:-

"3.(2) The Chancellor, the Vice-Chancellor, the Board, the Academic Council, the Directors, the Deans, the Registrar and all other persons who may hereafter become such officers or members so long as they continue to hold such office or membership, are hereby constituted a body corporate by the name of 'the Gujarat Technological University'.

3(3) The University shall function as an affiliating University and it shall affiliate any other college, institution or University for the conferment of degrees, diplomas or grant certificates to the students admitted therein.

7. The university shall exercise the following powers and perform the following functions, namely:-

(xiv) to regulate the expenditure manage the finances and to maintain accounts of the university;

(xix) to fix, demand and received or recover fees and such other charges as may be prescribed;

9.(1) the Governor of the State shall be the Chancellor of the University

12.(1) The Vice-Chancellor shall be the principal executive and academic officer of the university.

15.(1) The Board of Governors shall be the supreme authority of the University.

Section 22 of the Gujarat Technological University Act, 2007 deals with powers and functions of finance Committee which, inter alia, includes:-

(i) to examine the annual account and annual budget estimates of the University and to advise the Board thereon;

(ii) to review from time to time the financial position of the University;

(iii) to make recommendation to the Board on all financial policy matters of the University;

(iv) to make recommendation to the Board on all proposals involving raising of funds, receipts and expenditures;

(v) to provide guideline for investment of surplus funds;

(vi) to make recommendation to the Board on all proposals involving expenditure for which no provision has been made in the budget or for which expenditure in excess of the amount provided in the budget needs to be incurred;



(vii) to examine all proposals relating to the revision of pay scales, up gradation of the scales and those items which are not included in the budget prior to placing before the Board; and

(viii) to exercise such other powers and perform such other functions as may be conferred or imposed upon it by the regulations.

26(i) A college or institutions applying for affiliation to the University shall submit an application to the Registrar prior to the proposed date of starting of the college.

8. The powers vested with GTU by virtue of the Gujarat Technological University Act, 2007 as referred above, reveal the following facts: -

- (i) Since the accounts of GTU are not required to be kept in accordance with article 150 of the Constitution or the rules made thereunder, hence, the University cannot be termed as 'Government' under provisions of the Finance Act, 1994. As per Section 65B(26A) of the said Act, "Government means the Departments of the Central Government, a State Government and its Departments and a Union territory and its Departments, but shall not include any entity, whether created by a statute or otherwise, the accounts of which are not required to be kept in accordance with article 150 of the Constitution or the rules made thereunder".
- (ii) As such, even if some of its functions and powers are regulated by the State Government, activities conducted by GTU do not appear liable to be held as exempted solely on the pretext of it being regulated by the State Government upto certain extent.
- (iii) Further that the University was established as a Body Corporate, which is a separate legal entity from government or any department.

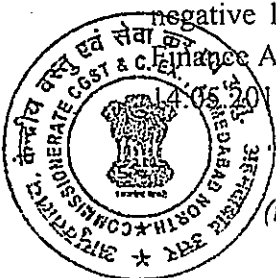
9. Scrutiny of the records submitted by GTU and the statement of their authorized person recorded as above, reveals that:-

- (i) GTU grants affiliation to applicant colleges and similar educational institutions on payment of prescribed fee as per the fee structure fixed by GTU;
- (ii) Affiliation is granted for one year at one time, subject to renewal afterwards. Applications for affiliation are invited in preceding year;
- (iii) GTU has not levied any service tax on either of the charges collected in the name of application processing fee, affiliation fee, inspection fee, registration, application fees;
- (iv) GTU has not paid any service tax on either of the charges collected in the name of application processing fee, affiliation fee, inspection fee, registration, application fees;

10.1. It appears that with effect from July, 2012, all services, except those specified in the negative list [Section 66D of the Finance Act, 1994], are taxable under Section 66B of the Finance Act, 1994. The education related services covered by the negative list, as it existed upto 14.05.2016, are specified in clause (l) of Section 66D of the Finance Act, 1994, as

services by way of -

- (i) pre-school education and education up to higher secondary school or equivalent;



(ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force;

(iii) education as a part of an approved vocational education course”.

10.2. It is thus evident that Negative List covers only the education provided to the students, whereas services provided to educational institutes are not exempt from the service tax. Vide Notification No. 06/2014-ST dated 11.07.2014, clause (oa) was also inserted in Para 2 [definitions] of the Notification No.25/2012-ST dated 20.06.2012 which defined ‘educational institution’ as –

‘(oa) “educational institution” means an institution providing services specified in clause (l) of section 66D of the Finance Act, 1994 (32 of 1994)”;

10.3. The negative list entry in clause (l) of Section 66D of the Finance Act, 1994 was omitted w.e.f. 14.05.2016. With this omission, specified educational services were no more in the negative list and were liable to service tax. However, these services continued to be exempted from payment of service tax under Entry No.9 of Notification No.25/2012-ST dated 20.06.2012 [read with clause (oa) of Para 2 of the notification], as amended w.e.f. 14.5.2016, vide Notification No.9/2016-ST dated 01.03.2016. Relevant portion of the said Notification 9/2016-ST dated 01.03.2016 reads as under:

(ii) for clause (oa), the following shall be substituted with effect from such date on which the Finance Bill, 2016, receives assent of the President of India, namely : -

‘(oa) “educational institution” means an institution providing services by way of:

(i) pre-school education and education up to higher secondary school or equivalent;

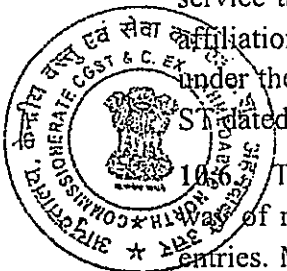
(ii) education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;

(iii) education as a part of an approved vocational education course”;

10.4. Thus, the amendments in relation to educational services, w.e.f. 14.5.2016, are the omission of clause (l) of section 66D and the substitution of the definition of ‘educational institution’ in clause 2 (oa) of Notification No. 25/2012-ST dated 20.06.2012. The net impact of these amendments is that the definition of educational institution has been substituted in clause (oa) of Para 2 of Notification No. 25/2012-ST so as to cover the educational institutions which were covered under erstwhile clause (l) of Section 66D. Accordingly, post amendment of the above stated legal provisions, the services provided to/by educational institutions by way of auxiliary education services remain exempt.

10.5. It appears that the fees charged by GTU towards affiliation/recognition from colleges/institutions, whether affiliated/seeking fresh affiliation to the University, is towards recognition of such college/institution and not covered by any of the entries in clause (l) of Section 66D of the Finance Act, 1994 and as such it appears that there is no exemption from service tax even for the state-funded public institutions. Further, it appears that the service of affiliation/recognition provided by GTU to colleges/institutions does not appear to be covered under the Negative List. It also does not appear to be exempted vide Notification No.25/2012-ST dated 20.06.2012.

10.6. The services rendered to colleges by the University are not by way of education, but by way of recognition/affiliation, and hence does not appear to be covered by any of the above entries. Moreover, the wording clearly indicates that the same refers to the education rendered to students, and not to any services in relation to education rendered to educational institutes, as



educational institutes cannot obtain the qualifications mentioned therein. In this context, it is pertinent to note that services provided to or by an educational institution in respect of education exempted from service tax, by way of auxiliary educational services were exempted under Notification No.25/2012-ST dated 20.06.2012 is a further confirmation of the fact that Section 66D (1) covers only the actual service by way of education and not all services in relation to education. The relevant portion of the Mega exemption Notification No.25/2012-ST dated 20.06.2012 is reproduced below for ease of reference: -

"G.S.R.....(E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the said Act) and in supersession of notification number 12/2012- Service Tax, dated the 17th March, 2012, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 210 (E), dated the 17th March, 2012, the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the following taxable services leviable thereon under section 66B of the said Act, namely:-

1. *Services.....*
2. *.....*
3. *.....*
4. *.....*
5. *.....*
6. *.....*
7. *.....*
8. *.....*
9. *Services provided to or by an educational institution in respect of education exempted from service tax, by way of,-*

- (a) auxiliary educational services; or*
- (b) renting of immovable property;*

10. Services provided to a recognised sports

2. Definitions. - For the purpose of this notification, unless the context otherwise requires,-

(f) "auxiliary educational services" means any services relating to imparting any skill, knowledge, education or development of course content or any other knowledge-enhancement activity, whether for the students or the faculty, or any other services which educational institutions carry out themselves but may obtain as outsourced services from any other person, including services relating to admission to such institution, conduct of examination, catering for the students under any mid-day meals scheme sponsored by Government, or transportation of students, faculty or staff of such institution."

10.7. It appears that the services rendered by GTU to the private colleges/self-finance institutions do not appear to be covered by the aforesaid definition of "auxiliary educational services", as recognition/affiliation is not a service which a University can outsource to any other person. In any case, the scope of the above exemption has been restricted vide Notification No.6/2014-ST dated 11.07.2014, which amended Notification No.25/2012-ST, by substituting entry 9 of the said Notification, with the following entry:-

- "9. Service provided,-*
- (a) by an educational institution to its students, faculty and staff;*

- (b) to an educational institution, by way of- (i) transportation of students, faculty and staff;
- (ii) catering, including any mid-day meals scheme sponsored by the Government ;
- (iii) security or cleaning or house-keeping services performed in such educational institution;
- (iv) services relating to admission to, or conduct of examination by, such institution;”.

10.8. It therefore, appears that the service rendered by GTU to the colleges by way of recognition/affiliation, is not covered by Entry 9 of Notification No. 25/2012-ST as amended vide Notification No.6/2014-ST dated 11-07-2014. Based on these analysis, taxability of the service rendered by GTU to the colleges from 01.07.2012 is summarized below:

Period	Taxability	Remarks
01.07.2012 to 10.07.2014	Taxable	The service is not covered by the negative list and is also ineligible for exemption under Entry 9 of the mega exemption notification [Notification No.25/2012-ST Dt.20-06-2012] as it is not covered by the definition of “auxiliary educational services”.
11.07.2014 onwards	Taxable	The service is not covered by the negative list and also appears to be ineligible for exemption under entry 9 of Notification No.25/2012-ST Dt.20.06.2012 as amended by Notification No.06/2014 –ST dated 11-07-2014

11. From the aforesaid discussions, it appears that GTU is granting affiliation to various colleges in accordance with fee structure decided by them every year; that the activity undertaken by GTU for according affiliation to an institution and the activity of facilitating the students to take the examinations conducted by an institution [for the purpose of obtaining a degree in the relevant subject awarded by the University] are two distinct and separately identifiable activities; that the fee is charged by the GTU for affiliation of the college and the activity of affiliation of college is undertaken at the request of the colleges seeking such affiliation; that the affiliation is provided by GTU after conducting necessary verification/inspection to ascertain/ensure availability of necessary facilities to deliver the proposed courses appears to be in the nature of regulation of higher education; that the affiliation related fees is a consideration charged by GTU from the colleges seeking affiliation to them; that granting affiliation to colleges by GTU is a service as defined in Section 65B(44) of the Finance Act, 1994 and the respective college seeking such affiliation is the recipient of such service; that the activity of providing affiliation to colleges/institutions are for a consideration and the colleges/institutions seeking affiliation are recipients of the service provided by them, therefore, the said service is covered under the definition of ‘taxable service’ under Section 65B (51) of the Finance Act, 1994 on which service tax is leviable under Section 66B of the Act; that the affiliation related services provided by GTU to the colleges do not fall under the Negative List of Services as given in Section 66D of the Finance Act, 1994; that the service rendered to affiliated colleges by GTU is not by way of education but by way of recognition/affiliation, and hence also not exempted vide Notification No.25/2012-ST dt. 20.06.2012 (vide entry 9); and that GTU has neither taken the service tax registration nor discharged the service tax on the fees collected by them towards affiliation related fees like affiliation application processing fee, affiliation fee, additional affiliation fee, PG affiliation fee etc. from their affiliated colleges or institutions during the period from 01.10.2013 to 30.06.2017.



12.1. Section 67 of the Finance Act, 1994 specifies the provisions for valuation of the taxable services for charging service tax. Section 67(1)(i) of the Finance Act, 1994 states as under: -

“Subject to the provisions of this Chapter, service tax chargeable on any taxable service with reference to its value shall,—

(i) in a case where the provision of service is for a consideration in money, be the gross amount charged by the service provider for such service provided or to be provided by him.

Explanation: For the purposes of this section:—

(a) “consideration” includes any amount that is payable for the taxable services provided or to be provided;

(b) omitted

(c) “gross amount charged” includes payment by cheque, credit card, deduction from account and any form of payment by issue of credit notes or debit notes and ‘book adjustment, and any amount credited or debited, as the case may be, to any account, whether called “Suspense account” or by any other name, in the books of account of a person liable to pay service tax, where the transaction of taxable service is with any associated enterprise.’”

12.2. From the above, it appears that where the provision of service is for a consideration in money, the gross amount charged by the service provider for such service provided or to be provided by him shall be the taxable value for the purpose of charging service tax. In the instant case, it appears that the affiliation fees and affiliation related fees collected by GTU forms part of their revenue. The facts regarding collection of such fees is admitted by Ms.Chitrani M. Parmar, Internal Auditor in her statement dated 20.03.2017 and is also evident from their records. Accordingly, it appears that affiliation fees and affiliation related fees collected by GTU during the period from 01.10.2013 to 30.06.2017 is required to be considered as the ‘value’ of services in terms of Section 67 of the Finance Act, 1994.

12.3. Further, Section 67(2) of the Finance Act, 1994 stipulates that:-

“Where the gross amount charged by a service provider, for the service provided or to be provided is inclusive of service tax payable, the value of such taxable service shall be such amount as, with the addition of tax payable, is equal to the gross amount charged”.

12.4 It appears that GTU was not registered with the department and had not collected service tax from their clients on the pretext that their services were not taxable. It also appears that for collection of affiliation fees and affiliation related fees they had issued only receipts and not raised any invoice/bills. Since, the receipts issued by GTU does not indicate that the gross amount received/charged includes service tax, the gross amount collected cannot be said to be the value inclusive of service tax. Therefore, the gross amount collected by GTU cannot be treated as ‘cum-tax value’ for the purpose of computation of service tax and they are liable to pay service tax on the gross amount collected as affiliation fees and affiliation related fees collected by them during the period from 01.10.2013 to 30.06.2017.

13. Ledger showing the statement of income from affiliation fee, application processing fee, inspection fee, registration/application fee etc were furnished by GTU for the period from 01.10.2013 to 30.06.2017 during the course of investigation. The affiliation related fees collected by them during this period is considered as taxable value for the purpose of calculating service tax. The year-wise details of collection of such amount and the Service Tax payable thereon has been prepared and attached to the show-cause-notice referred in the

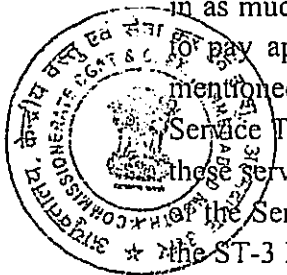


succeeding paras. However, a summary chart of such calculation showing the service tax liability of GTU is shown below: -

FY	Period	Gross Amount Collected	Rate of ST	Service Tax payable					
				Service Tax	Ed. Cess	SH & Ed Cess	SBC	KKC	Total
2013-14	01.10.2013 to 31.03.2014	159451100	12.36%	19134132	382683	191341	0	0	19708156
2014-15	01.04.2014 to 31.03.2015	86231287	12.36%	10347754	206955	103478	0	0	10658187
2015-16	01.04.2015 to 31.05.2015	456500	12.36%	54780	1096	548	0	0	56423
	01.06.2015 to 14.11.2015	132900	14%	18606	0	0	0	0	18606
	15.11.2015 to 31.03.2016	119666000	14.50%	16753240	0	0	598330	0	17351570
2016-17	01.04.2016 to 31.05.2016	1908875	14.50%	267243	0	0	9544	0	276787
	01.06.2016 to 31.03.2017	117282440	15%	16419542	0	0	586412	586412	17592366
2017-18	01.04.2017 to 30.06.2017	300000	15%	42000	0	0	1500	1500	45000
Total		485429102		63037297	590733	295367	1195787	587912	65707095

14. From the aforesaid facts, it appeared that GTU (i) had not registered itself for providing such taxable services; (ii) had not disclosed the income received for providing such taxable services; (iii) and had not discharged the service tax leviable on the taxable services, thereby, they had suppressed the facts regarding provision of taxable services and receipt of consideration from the knowledge of the department, and thus the matter is covered under Section 65B(44) read with Section 65B(51) of the Finance Act 1944 as discussed *supra*. In this era of self-assessment, the department comes to know about the services rendered and considerations received for the same only through the statutory returns (Form ST-3) filed by the service providers under Rule 7 of the Service Tax Rules 1994 read with Section 70 of the Finance Act, 1994. Therefore, there is greater responsibility on the assessee to conform to higher standards of disclosure of information in the statutory returns. But by failing to get registered under service tax, GTU has failed to intimate the same to the department. But for the investigation conducted by DGGI, the facts regarding non-payment of service tax by GTU on provision of such service would not have come to light. Therefore, it appears that the extended period of limitation as envisaged under explanation to the proviso to section 73(1) of the Finance Act, 1994 is invocable for demand of service tax.

15. In view of the facts discussed in the foregoing paras, it appears GTU has contravened the provisions of Section 68 of the Finance Act, 1994 read with Rule 6 of Service Tax Rules, 1994 in as much as they did not pay service tax on the value of taxable services rendered and failed to pay appropriate service tax to the Government exchequer within the stipulated dates as mentioned in the said Rules; Section 69 of the Finance Act, 1994 read with Rule 4 of the Service Tax Rules 1994 in as much as they have not taken registration within the time limit for these services provided by them; and Section 70 (2) of the Finance Act, 1994 read with Rule 7 of the Service Tax Rules, 1994 in as much as they did not declare the taxable consideration in the ST-3 Returns.

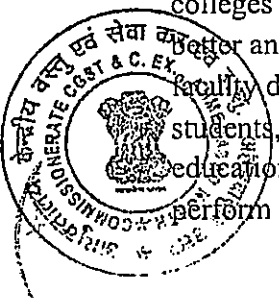


16. Therefore, a show-cause-notice F.No. DGGI/SZU/36-25/2019-20 dated 15.04.2019 was issued by the Additional Director General, DGGI, Surat Zonal Unit, Surat calling upon the said Gujarat Technological University, Ahmedabad to show cause to the Commissioner, CGST & Central Excise, Ahmedabad North Commissionerate, as to why:-

- (i) The activity of providing affiliation to colleges/institutions for a consideration as discussed above, should not be classified as 'service' as defined under Section 65B(44) and 'taxable service' as defined under Section 65B (51) of Chapter V of the erstwhile Finance Act, 1994 read with Section 174 of the CGST Act, 2017;
- (ii) The amount of Rs. 48,54,29,102/-received from the affiliated colleges/ institutions as affiliation fees and affiliation related fees during the period from 01.10.2013 to 30-6-2017, as per the details given in Annexure-A to the SCN, should not be considered as gross value of the taxable service in terms of Section 67 of Finance Act, 1994 read with Section 174 of the CGST Act, 2017;
- (iii) Service tax inclusive of cess amounting to Rs. 6,57,07,095/- [*Rupees Six Crores, Fifty Seven Lakhs, Seven Thousand, and Ninety Five Only*], as per the details given in Annexure-A to the SCN, leviable on the assessable value of Rs. 48,54,29,102/- mentioned at (ii) above, for the period from 01-10-2013 to 30-6-2017, should not be demanded and recovered from them under the proviso to Section 73(1) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017;
- (iv) Interest on the amount of service tax demanded at (iii) above, should not be demanded and recovered from them at applicable rates in the manner prescribed under Section 75 of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017;
- (v) Penalty under Section 77(1)(a) of Finance Act, 1994 should not be imposed on them for not obtaining registration for the services rendered in contravention of the provision of Section 69 read with Rule 4 of Service Tax Rules, 1994 and Section 174 of the CGST Act, 2017;
- (vi) Penalty should not be imposed on them under Section 77(2) of Finance Act, 1994 and Section 174 of the CGST Act, 2017 for failure to file ST-3 returns periodically;
- (vii) Penalty should not be imposed on them under Section 76 and/or Section 78(1) of Finance Act, 1994 for failure to pay service tax as stated above, by the due dates and for suppression of facts and contravention of the provisions of the Finance Act, 1994 and the relevant Rules, with intent to evade payment of service tax.

DEFENCE REPLY

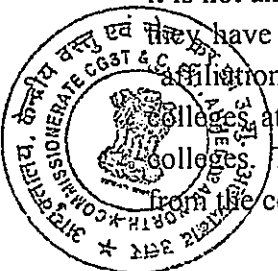
17. M/s. Samir M. Shah & Associates, Chartered Accounts, Ahmedabad, vide their letter dated 27.05.2019, submitted defence reply on behalf of GTU wherein they, *inter alia*, stated that the department has grossly erred by not considering their earlier arguments that affiliation is also an education services as it is not possible for the University to have its own colleges at all required places, it creates such education facility by giving affiliation to other colleges; that the affiliation fee is purely for education and very minimum commitment fees from the colleges are charged to provide services to the students like e-library facilities, expenses for better and latest education to students, expenses for complete resolution of students, services for faculty development project, start upcenters, expenses for technical and cultural development of students, arrangement of student job fare etc.; that all these services fall under the exempted educational services as per the negative list of services; that also if some colleges fail to perform its duty then University takes care that students get support to get valid degree



certificates; that it should be noted that for affiliated colleges the curriculum, exam and other required things are decided by universities only; that the major receipts from affiliated colleges by way of exam and enrolment fees from students; that the one-time affiliation fee is peanuts against the overall other receipts; that still the department wants to treat the said fees as taxable receipt and taking view that it is not educational services as per negative list just because the amounts are received from other colleges and not from students, is not correct as here ultimately the same is indirectly collected from students only just to offer them courses recognised by any law for the time being in force. They also stated that GTU is providing service to other affiliated colleges mainly for admission (admission is done by ACPC and enrolment is given by GT), conducting exams, preparing syllabus etc. and in turn charging one-time application fees as well as enrolment and exam fees from students of affiliated colleges which are exempted under clause Auxiliary Education Services provided to other educational institution; and that the small amount of affiliation face is covered under the provisions of Bundled Services as per section 66F of service tax and the same should not be taxed.

18. They further stated that the department erred while putting their argument on page Nos. 8, 9 and 10 of the show cause notice by quoting section 60D -negative list of services and notification No. 25/2012- mega exemption notification, as here the department failed to consider their earlier argument that majority of the application fees collected from the students only; and that they have charged application fees to various colleges but the said charge was Rs.300 per student and in turn colleges have charged the same from students only, besides enclosed Circular No. CTE/Academic/GTU/affiliation fee/A-1/05/13-14/1976 dated 11.06.2013 issued by the Commissionerate of Technical Education Gujarat state wherein it is categorically mentioned that: *"considering the said demand of GTU, it has been decided that all government engineering colleges, polytechnics and pharmacy colleges shall have to pay Rs.300 per student as affiliation fees and Rs.25,000 as application processing fee/extension of affiliation inspection fee to GTU from the current academic year. Accordingly and as per instructions, heads of all government engineering colleges, polytechnics and pharmacy College in the state affiliated with GTU are hereby informed to pay Rs.300 per student as affiliation fees, by collecting the same from the enrolment student and Rs.25,000 as application processing fee/extension of affiliation inspection fee to GTU from the current academic year, in consultation with GTU."* They submitted that considering the above the stand of the department that application fee is charged to affiliated colleges and not to students is grossly wrong as it is merely a process that instead of collecting the said the fees from student directly by GTU to make the process smooth GTU charges per student application fees to affiliated colleges and in turn affiliated colleges are charging the same from the students; that these fees is not borne by the affiliated colleges but passed on to the students only; that there is no services provided to educational institution but it is method of collecting fees from students only; and that this stand was also taken in the statement recorded at the department by their authorised representative and also in their earlier replies.

19. GTU also stated that as per the definition of auxiliary education service, services relating to admission to such institution, conduct of examinations, catering for the students under any mid-day meal scheme sponsored by government or transportation of students, faculty or staff of such institution is auxiliary education service and falling under exception; that here, by stretching the meaning of possibilities of outsourcing of such services department stated that it is not an auxiliary services which is grossly wrong and it is never an intention of the law; that they have in their earlier reply and recorded statement also categorically mentioned that the affiliation is also an education service as it is not possible for university to have its own colleges at all required places, it creates such education facility by giving affiliation to other colleges. This application fees is purely for education and very minimum commitment fees from the college as in case when such affiliated colleges fails to perform their duty and role, the

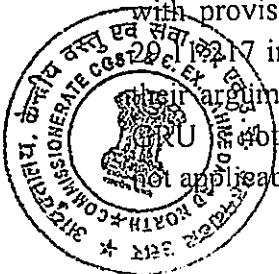


university can itself fulfil such duties to students so that they can have a valid degree certificate at the end of the course; that it should be noted that for affiliated colleges the curriculum, exam and other required things are decided by universities only. The major receipts from affiliated college is by way of exam and enrolment fees from students. The one time affiliation fee is peanut against the overall other receipts". Accordingly, they summarised as under: -

- (i) affiliation fees is collected from the students;
- (ii) affiliation fees is only for education as it is for exam, curriculum etc. and falling under the Negative List of Services;
- (iii) affiliation fees is covered under the definition of auxiliary education services as defined under mega exemption notification No 25/2012.

20. They stated that considering the above, department is grossly incorrect while concluding the fact on page number 12 of the show cause notice in para 5.8 as affiliation fee is collected from students and it is educational activity and also it is covered by notification number No. 6/2014-ST dated 11.07.2014; that, further, for the one-time application fees/extension of affiliation fee is collected from the colleges which are not recovered from students is squarely covered under the definition of bundled services as per explanation to section 66F which they have explained in their earlier reply and written statement; and that here also department remained silent on their argument and tried to levy service tax which is not the right way of issuing show cause notice. Further, they submitted that GTU is a state technical University doing social service for the benefit and development of the society and country at large and therefore it should not be covered under the service tax regime; that education is a constitutional obligation of the state, of course it can be achieved through the means of universities etc. and hence should be provided at minimum cost to the student and society in general; that levying of service tax on it would result in increase of fees/cost of education to students only which is never an object of Central or state governments. They stated that notwithstanding the above, even if department wants to levy service tax it is always to be calculated considering the inclusive method of service tax as against the argument made by the department on page No. 14, para 74 of the show cause notice as GTU has never charged and never received single rupee against the service tax and thus by no way service tax can be recovered by exclusive method; that there is no need to mention that receipt is inclusive of service tax as it is always with the service tax and GTU has not received any other payment other than shown in the audited balance sheet of GTU.

21. GTU further stated that in the present case, proviso to section 73(1) is not at all applicable as department has never asked for payment of service tax in the past, though it is publicly known that affiliation fees are charged by Universities from their affiliated colleges; that it seems that the department by any means wants to collect service tax by stretching the meaning of affiliation fees and over and above without any fault on the part of the university department wants to take resort to proviso to section 73(1) which is not squarely not applicable in the present case; and that the department is also in ambiguity of levy of service tax on affiliation fees but just to meet the budgetary targets this levy is enforced on university along with proviso to section 73(1). They enclosed a copy of Delhi High Court's decision dated 20.02.2017 in the matter of *Bharat Hotels Ltd. Vs. Commissioner of Central Excise*, to support their argument that section 73(1) cannot be invoked. They stated that since they believe that GTU is not liable to pay service tax on affiliation fees, the provisions of 68, 69 and 70(2) are not applicable to them. Therefore, they requested to drop the show-cause-notice.



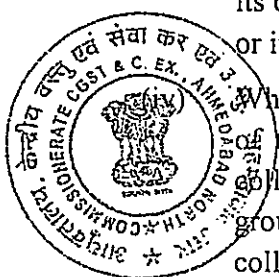
PERSONAL HEARING

22. A personal hearing was offered to GTU on 14.02.2020 which was adjourned to 11.03.2020 wherein Shri Samir Shah, CA and Ms.Chitrani Parmar, Internal Auditor appeared and requested a week's time for filing their written submissions besides requesting for another personal hearing. Accordingly, further personal hearing was offered on 15.04.2020 which was adjourned to 22.06.2020 and again to 29.06.2020 due to their non-appearance. Similarly, a letter dated 23.06.2020 was also sent to them that unless they file written submission within fifteen days, the case would be decided on the basis of available records. Finally, Shri Sameer M. Shah, CA appeared for hearing on 29.06.2020 and stated that GTU is providing educational services only giving degree certificates to students which is exempted under service tax; that affiliation fees is also part of the same and it is basically collected from students only; that affiliation fees is also exempted and to support their point, he submitted a copy of order passed by Commissioner (Appeals), CGST & Customs & CEx., Bhopal. He also submitted that since affiliation fees is exempted, there is no question of imposing any penalty; and that even if it is considered taxable in the worst scenario, the provisions of section 73(1) cannot be invoked as there is no fraud or evasion but there is no clarify of law to all universities of India. During the hearing, Shri Samir M. Shah filed a further submission dated 23.06.2020.

23. In their written submission, GTU stated that the main objects of the university are to develop the knowledge of science, engineering, technology, management and environment for the advancement of quality of life of the mankind in general and in relation to the domain of engineering and technological development and applications. The prime objective of the university is to create centres and institutes of excellence in basic and applied science, engineering and technology in particular and other object. They also furnished the objects of the university for which it is established. As regards the affiliations and recognition by the university, they stated that a college desiring to impart education in engineering and technological development and applications, basic and applied science, engineering and technology shall make an application to the registrar in such manner, and the process for granting affiliation are as under: -

- (i) Where college or institution applying for affiliation to the university they are required to submit an application to the registrar one year prior to the proposed date of starting the college;
- (ii) Any college applying for affiliation shall apply in such form along with such fees and in such manner and shall fulfil such norms and criteria as maybe before applying for affiliation;
- (iii) On receipt of the application made under subsection (1) the board shall in consultation with the Academic Council and after giving to the college or institution and opportunity of stating its case, determine whether the college will supply a need in the locality having regard to the type of education intended to be provided by the college, the existing provision for the same type of education made by the other college in the neighbourhood and the suitability of the locality where the college is to be established and comply with the provisions of the act and regulations, record its opinion as to whether the application should be granted or refused either in whole or impart and communicate the decisions of the college;

Where an application for affiliation or any part of part thereof is granted, the order of the board shall specify the causes of the instructions in respect of which the college is affiliated and whereby application or any part thereof is refused, the grounds of such a refusal shall be recorded and shall be communicated to the college;

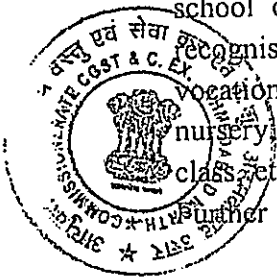


- (v) Any college of institution not satisfied with the decision of the board under subsection four may prefer an appeal to the state government within 60 days from the date of communication of such decision or order and the decision of the state government on such appeal shall be final

24. Regarding extension of the affiliation they stated that where an affiliated college desires to add to the course of instruction in respect of which it is affiliated, the above-mentioned procedure shall be followed to the extent applicable. As regards inspection of the college and report thereof, they stated that every affiliated college shall furnish such reports, returns and other information as the Board after consulting the academic council may require in order to judge the efficiency of the college; that the board shall cause every such college to be inspected from time to time by the inspection committee consisting of the director who shall be the chairman and such other members, as may be appointed by the Board in accordance with the regulations; that it shall be the duty of the inspection committee on the direction by the Board in this behalf, to inspect an affiliated college, and make a report to the Board; and that the Board may call upon the college so inspected to take, within a specified period, such actions as may appear to be necessary in respect of any of the matters referred to in the procedure of original affiliation. They also stated that the affiliated college or the recognised institutions are supposed to comply with the provisions of the Act, statute and regulations; that if the affiliated college or recognised institutions contravene the provisions of sub-section (1), then notwithstanding anything contained in the other provisions of the act, the rights conferred on such college or institution by the affiliation or recognition shall stand withdrawn from the date of such contravention and such college or institution shall cease to be an affiliated college or recognised institution for the purpose of the act; and that if any affiliated college or recognised institution affected by sub-section (2) raises any dispute as to withdrawal of its rights of affiliation or recognition then such dispute shall be referred to the state government and the state government shall decide the dispute and its decision shall be final.

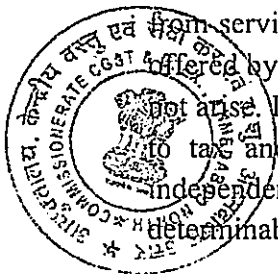
25. They further stated that the rights conferred on a college by affiliation maybe withdrawn in whole or in part or modified if the college has failed to observe any of the conditions of its affiliation or the college is conducted in a manner which is prejudicial to the interest of education: that it is clear that the affiliation is also an education services as it is not possible for the University to have its own colleges at all required places; it creates such education facility by giving affiliation to other colleges; that this affiliation fees is purely for education and very minimum commitment fees from the college as in case when such affiliated colleges fails to perform the duty and role, the university can itself fulfil such a duties to the students so that they can have valid degree certificate at the end of course. It should be noted that for affiliated colleges curriculum, exam and other required things are decided by universities only. The major receipt from the affiliated college is by way of exam and enrolment fees from students. The one-time application fee is peanuts against the overall other receipts. Still the department wants to treat the said fees as taxable receipt and taking view that it is not educational services as per negative list just because the amounts are received from other colleges and not from students, is not correct as here ultimately the same is indirectly collected from students only and just to offer the course recognised by any law for the time being in force.

26. Further they also requested attention to the negative list given under section 66D which provides services by way of; (i) pre-school education and education up to higher secondary school or equivalent; (ii) education as a part of curriculum for obtaining a qualification recognised by any law for the time being in force; and (iii) education as a part of an approved vocational education course. They explained that pre-school education may include crèche, day nursery, pre-kindergarten, nursery school, day-care centre, play group, play school, reception class etc. All these types of education are not liable for service tax by virtue of negative list. Further education upto or equivalent to higher secondary is also not liable for service tax which



means education equivalent to higher secondary imparted by any international school providing international certificates are also not liable for service tax. Regarding education as a part of curriculum for obtaining a qualification recognised by any law for the time being in force, they stated that it covers only such educational services as are related to delivery of education as a part of the curriculum that has been prescribed for obtaining a qualification prescribed by law. It is important to understand that to be in the negative list, the service should be delivered as part of a curriculum. Conduct of degree courses by colleges, institutions or universities which lead to grant of qualifications recognised by law would be covered. However, the training given by private coaching institute would not be covered as such training does not lead to grant of a recognized qualification. CBEC vide Circular No. 80 dated 10.09.2004 clarified that the phrase 'law for the time being in force' implies such laws as applicable in India. Therefore, the services provided by way of education as a part of a prescribed curriculum for obtaining a qualification recognised by a law of foreign country is not covered in the negative list entry. Hence, in order to get covered in the negative list, a course should be recognised by an Indian law. Further, CBEC vide Circular No. 107/01/2009 – ST dated 28.01.2009 also clarified that many times private institutes conduct courses and issue diplomas or certificates in collaboration with certain foreign institutes/universities. In many cases private enterprises conduct campus interviews of the students of such institutes and offer them jobs. Such certificates/diplomas may be accepted for higher education abroad. However, such a certificate/diploma cannot be called recognised by the law for the time being in force unless such a diploma/certificate has been specifically recognised by the statutory authorities such as UGC, AICTE. Consequently, such institutes would not fall under the exempted category and would be subjected to tax.

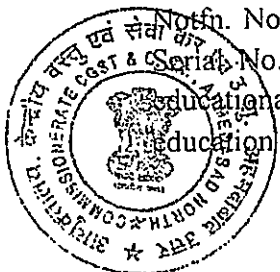
27. They also stated that the Education Guide issued by CBEC dated 20.06.2012, provides that provision of dual certification is in the nature of two separate services as the curriculum and the fees for such qualifications are usually prescribed separately. Service in respect of each qualification would, therefore, be assessed separately. If an artificial bundle of service is created by clubbing two courses together, only one which leads to a qualification recognised by law, then the role of determination of taxability of service which is not bundled in the ordinary course of business contained in the section 66F of the Act shall come into play. Accordingly, it shall be treated as a course which attracts the highest liability of service tax. However, incidental auxiliary courses provided by way of hobby classes or extra-curricular activities in furtherance of overall well-being will be an example of naturally bundled course. One relevant consideration in such cases will be the amount of extra billing being done for the unrecognised component vis-à-vis the recognised course. They stated that approved vocational education course has been defined in clause (11) of section 65B of Finance Act to mean, a cost run by an Industrial Training Institute or an Industrial Training Centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act; or be a more modular employable skills course, approved by the NCVT, run by a person registered with the Directorate General of Employment and Training, Union Ministry of Labour and Employment; or a course run by an institute affiliated to the National Skill Development Corporation set up by the Government of India. By the Finance Act, 2013, courses offered by the State Council for Vocation Training are also made exempt from the service tax. However, vide the Finance Act, 2013, an exception is withdrawn in respect of a course run by an institute affiliated to the NSDC. However, vide Not.No. 13/2013 – ST dated 10.09.2013 exception on courses run by NSDC has been exempted from service tax again. CBEC vide Circular No. 164/15/2012-ST clarified that when a VEC is offered by an institution of the Government or a local authority, the question of service tax does not arise. In terms of section 66D only specified services provided by the Government are liable to tax and VEC is excluded therein. When the VEC is offered by an institution as an independent entity in the form of a society or any other similar body, service tax treatment is determinable. In the context of VC, qualification implies a certificate, diploma, degree or any



other similar certificate. The words 'recognised by any law' will include such courses are approved or recognised by any entity established under a central or state law including delegated legislation, for the purpose of granting recognition to any education course including a VEC. They further stated that education guide issued by CBEC dated 20.06.2012 provides that boarding schools provide education coupled with other services like providing dwelling units for residence and food. This may be a case of bundled services if the charges for education and lodging and boarding are inseparable. Their taxability will be determined in terms of the principles laid down in the section 66F of the act. Such services in the case of boarding schools are bundled in the ordinary course of business. Therefore the bundle of services will be treated as consisting entirely of such service which determines the dominant nature of such a bundle. In this case, since dominant nature is determined by the service of education, the entire bundle would be treated as a negative service. However, where such a services like providing dwelling units for residential food, hostel, are provided as an option and the charges for education and lodging and boarding or separable, taxability of such services would be separately dealt than along with education, in relation to such kind of services, service tax provisions may apply.

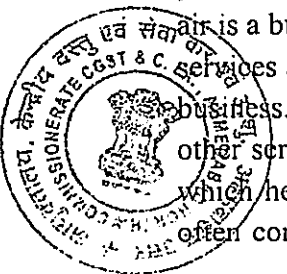
28. They have also explained about the taxability of various bundled services. In cases where services are provided by way of providing dwelling units for residents they stated that such kind of services may be covered under clause (m) of the negative list provided under section 66D of Finance Act which provides services by way of branding of residential building for use as residence. Residential building, in normal trade parlance, is any residential accommodation but does not include hotel, motel, inn, guesthouse, camp-site, lodge, houseboat, or like places meant for temporary stay. In view of the above, it may be concluded that if only accommodation facility is provided in a hostel, then such services are covered under negative list and accordingly not liable for service tax. Further, by virtue of this entry, an educational institute may also claim exemption in respect of rent received from staff for services by way of renting of staff quarters. Similarly, in cases where services are provided by way of providing dwelling units for residence and food, this may be a case of bundled services if the charges for lodging and boarding are inseparable. Their taxability will be determined in terms of the principles laid down in section 66F of the Act. In this case, since dominant nature is determined by the service of resident dwelling, i.e. accommodation, which is covered in a separate entry of the negative list, entire bundle would be treated as a negative list service. In cases where only mess/canteen facilities provided, Entry No. 19 of mega exemption notification grants exemption for services provided in relation to serving of food or beverages by restaurant, eating joint or a mess, other than those having the facility of AC or central air heating in any part of establishment, at any time during the year. In view of the above entry, a mess or canteen established by educational institute may claim exemption for services provided in relation to serving of food or beverage is subject to condition that there is no air-conditioning facility in any part of such canteen or mess at any time during the year.

29. As regarding Auxiliary Education Service, they stated that an educational institution may provide a number of services to its students, staff or other persons such as transportation services to students or staff, hostel facility, books and uniforms, placement services, library services, games and sports participation, renting of quarter to staff, renting of auditorium four halls to others, mess for canteen facility etc., for which it may charge separately or otherwise. Entry number (9) of the mega exemption notification grants exemption in this respect to some of such auxiliary education services. One minor amendment with several consequences as related to education auxiliary services has been done in the mega exemption notification vide Notfn. No. 3/2013 – ST dated 01.03.2013. The implication of this amendment is explained at Serial No. 9 of Mega exemption notification which read as "services provided to or by an educational institution in respect of education exempted from service tax by way of auxiliary education services or renting of immovable property" has been amended to read as "services



provided to an educational institution in respect of education exempted from service tax by way of auxiliary education services or renting of immovable property". Thus, as per the amended entry the auxiliary education services and rendering services are exempt from service tax fully where such services are provided to educational institution in respect of education was exempted from service tax. Thus, with effect from 01.04.2013, the auxiliary education services and printing services provided by all educational institutions are taxable irrespective of exception of their basic education services from the service tax. Further, the above exemption is applicable only where such services are provided to an educational institution which provides exempted education services. Therefore, if the above services are provided to other educational institutions then such services are not covered under this entry and accordingly liable for service tax. They also stated that the term auxiliary education services is defined in mega exemptions notification. Here also it could be seen that the university is providing service to other colleges mainly for admission, conducting exams, preparing syllabus etc. and in turn charging one time affiliation fees as well as enrolment and exam fees from students of affiliated colleges will fall under exemption under clause (iv) as mentioned above to Sl. No. (9) of the mega exemption notification. In spite of anything contained here, they stated that affiliation fees is covered under the definition of education as per negative list; and affiliation fees exempted under the said clause (iv) to Sl. No. 9 where the term auxiliary education service is defined. They further stated that if the department wanted to treat the same as taxable service, then as the peanut affiliation fees is covered under the provisions of bundled services as per section 66F of service tax, and the same should not be taxed.

30. Regarding bundled services they stated that the term means a bundle of provision of various services where an element of provision of one service is combined with an element or elements of provision of any other service or services. An example of bundled services would be air transport services provided by airlines wearing an element of transportation of passengers by air is combined with an element of provision of catering service on board. Each service involves differential treatment as a matter of determination of value of two services for the purpose of charging service tax is different. Two rules have been prescribed for determining the taxability of such services in clause (3) of section 66F of the act. As per these rules, subject to the provisions of the rule contained in sub-section (2) of section 66F i.e. specific description will be preferred over a general description. Accordingly, if various elements of a bundled services are naturally bundled in the ordinary course of business, it shall be treated as provision of a single service which gives such bundle its essential character. If various elements of a bundled services are not naturally bundled in the ordinary course of business, it shall be treated as a provision of service which attracts the highest amount of service. Sub-section (2) of section 66 lays down where a service is capable of differential treatment for any purpose based on its description, the most specific description shall be preferred over a more general description. Whether services are bundled in the ordinary course of business would depend upon the normal or frequent practice is followed in the area of business to which services relate. Such a normal and frequent practice adopted in the business can be ascertained from several indicators. The perception of the consumer or the service receiver is one such indicator where in case a large number of service receivers of such a bundle of service is reasonably expect such services to be provided as a package then such a package could be treated as naturally bundled in the ordinary course of business. Majority of service providers in a particular area of business provide similar bundle of services. For example, bundle of catering on board and transport by air is a bundle offered by a majority of airlines. The nature of the various services in a bundle of services and also help in determining whether the services are bundled in the ordinary course of business. If the nature of services is such that one of the services is the main service and the other services combined with such services are in the nature of incidental or ancillary services which help in better enjoyment of payment service. For example, service of stay in a hotel is often combined with service of laundering of 3-4 items of clothing free of cost per day such



services and ancillary services to the provision of hotel accommodation and the resultant package would be treated as services naturally bundled in the ordinary course of business. Considering these facts, one-time affiliation fee is charged from colleges and enrolment and examination fees received from students of affiliated colleges are bundled together and it is very difficult to artificially bifurcate the same. One is related with other and majority portion is that a student enrolment and exam fees only while one time application fees is just negligible as the majority portion of fees is accepted the smaller portions should also be considered exempted as per the concept of bundled services. Thus, they claimed that affiliation fees is not taxable under service tax.

31. GTU further stated that the department erred in calculating service tax on exclusive method instead of inclusive method. It is clear that service tax charged on invoice amount but if the payment is not received, service tax is not liable to be paid or assessee has right to revise the same. In a number of judgements when assessee has not charge the service tax separately it is always presumed that the amount is inclusive of service tax so here department cannot calculate liability considering that the amount received is exclusive of service tax and the university is liable to pay service tax on that gross amount. When no separate service tax is charged and received whether the amount is received is to be presumed inclusive of service tax and accordingly service tax to be calculated. They also stated that extended period of limitation can be invoked only when there is fraud, collusion, wilful mis-statement, suppression of facts, contravention of any provisions etc. are involved. In the present case it should be noted that in all over India no university has paid service tax on application fees till the time notice was served by the department so it is basically no clarity of law and no project. If department considers the same as a fraud then all the universities of India run under the leadership of vice chancellor and registrar are frauds which itself is not acceptable so department cannot resort to the extended period of limitation. They also claimed that since they are not liable to pay any service tax, the penal provisions are also not applicable.

DISCUSSION AND FINDINGS

32. Having carefully gone through the records of the case including the SCN as well as the written and oral submissions made by GTU, I find no dispute with regard to the facts of the case, i.e. non-payment of service tax by GTU on the amounts collected by them from their member colleges towards affiliation fee, application processing fee, inspection fee, registration fee etc. during the period from FY 2013-14 to FY 2017-18 [till 30.06.2017]. The SCN states that the amounts received by GTU under these headings from various colleges cannot be considered to have received towards providing education services as specified in the Negative List given under Section 66D of the Finance Act, 1994 nor covered under mega exemption Notification No. 25/2012-ST dated 20.06.2012 and therefore, service tax at the appropriate is leviable on such amounts. On the other hand, GTU vehemently argued that the amounts collected by them from the colleges under the aforesaid categories are nothing but part of education service as explained under Section 66D of the Act and/or exempted as 'auxiliary education service' specified under Notification No. 25/2012-ST. It is their another argument that affiliation, registration, inspection and application processing are considered as 'bundled service' for education service for the purpose of Section 66F of the Act. Thus, the only issue which requires to be determined here is the taxability of the services provided by GTU to their member colleges, institutions or universities, as the case may be.

I find that out of the four categories of receipts, affiliation fees formed major part with 60% of the total receipts, while 13% came from application processing fees, and inspection and registration fees together constituted only 1%. The manner and collection of such fees has been explained by Ms. Chitrani M Parmar, Internal Auditor of GTU while answering to Qn. Nos. 7 to

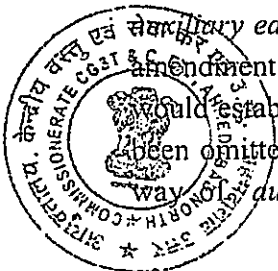


9 of her statement recorded on 20.03.2017 which has not been disputed before me. Accordingly, they collect affiliation fees @ Rs. 300/- per student from the colleges on an annual basis. GTU invites applications for affiliation of colleges/institutions during the preceding year. While new institutions are required to apply for new affiliation, existing affiliated institutions are required to apply for renewal of the same on annual basis. GTU grants affiliation to colleges/institutions for one year at a time. As a matter of practice, GTU collects all the aforesaid affiliation related fees during the preceding year for granting affiliation in the following year though there may be exceptions in some cases. These norms are the same for Government as well as private colleges. As regards the nature and purpose of each categories under which collection is made, they stated that Affiliation Fee is collected @ Rs. 300/- per student as above, Application Processing Fee is charged to process and scrutinize the application for new affiliation, Inspection Fee is charged for inspection of the colleges after their application and Registration Fee is collected for registering the institution with the record of GTU.

34. The status of GTU has been specified under Gujarat Technological University Act, 2007 as an affiliating university, which shall affiliate any other college, institution or the University for the Conferment of degrees, diploma or grant of certificates to the students admitted by them. The term 'affiliation' is appearing in Section 12A(1)(a) of the UGC Act, 1956 as; "*affiliation together with its grammatical variations, includes, in relation to a college, recognition of such college by, association of such college with, and admission of such college to the privileges of, a university*". A plain reading of these provisions would make it clear that GTU functions as the central authority to grant affiliations to the colleges, institutions and universities located in the state of Gujarat which impart education to students.

35. Prior to 14.05.2016, clause (l) to Section 66D of the Finance Act, 1994 carried a Negative List which excluded "*services by way of (i) pre-school education and education up to higher secondary school or equivalent; (ii) education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force; and (iii) education as a part of an approved vocational education course*", from the purview of service tax levy. I have no doubt that the affiliation services provided by GTU would ever fall under any of these three categories specified under the Negative List, as it all speak about the activity of imparting education to the students. Although GTU has argued that their case will cover under clause (ii), I find that the said clause will not come to their rescue as what is included here is only the activity of education when it is provided as a part of a specified curriculum for obtaining a specified qualification, which should have the recognition of the existing law of the land. By no stretch of imagination, it would include the authority which grant recognition of the qualification/degree/diploma granted by their affiliated college, institute or university which are responsible for providing education to their students. Same is the case for clause (iii) also. Therefore, I am of the view that affiliation services granted by GTU to their member colleges, institutions or universities cannot be considered as education services and are not covered under the Negative List provided under clause (l) to Section 66D prior to its omission on 14.05.2016.

36.1. Since the Negative List under Section 66D of the Act did not exclude GTU from the service tax levy, what remains to be examined is, whether any exemption has been provided to them by way of any notification or otherwise. In this connection, Sl. No. 9 of mega exemption Notification No. 25/2012-ST dated 20.06.2012 grant exemption to "*services provided to or by an educational institution in respect of education exempted from service tax, by way of (a) auxiliary educational services; or (b) renting of immovable property*". GTU has argued that an amendment made to this serial number vide Notification No. 3/2013-ST dated 01.03.2013 would establish the case in their favour. I find that with this amendment, the words "*or by*" has been omitted to grant exemption only to the services provided to an educational institution by way of auxiliary educational services'. It is their argument that the exemption given to



"auxiliary educational services provided to an educational institution" would cover the affiliation services rendered by GTU to their affiliated colleges. However, I am not inclined to accept this interpretation especially in the light of the definition of the term 'auxiliary educational services' given at Para 2(f) of Notification No. 25/2012-ST dated 20.06.2012, which reads as:

(f) "auxiliary educational services" means any services relating to imparting any skill, knowledge, education or development of course content or any other knowledge – enhancement activity, whether for the students or the faculty, or any other services which educational institutions ordinarily carry out themselves but may obtain as outsourced services from any other person, including services relating to admission to such institution, conduct of examination, catering for the students under any mid-day meals scheme sponsored by Government, or transportation of students, faculty or staff of such institution;

36.2. A careful reading of this definition makes it clear that the specified activities are either part of the education imparted by the educational institution themselves to their students or such activities which are required to be outsourced by the educational institutions from other service providers. The intention of the legislature is to provide exemption to education services provided by educational institutions to its students, and not to the educational institutions providing auxiliary education services to any other educational institutions. In other words, the nature of auxiliary educational services provided in the definition itself indicates that these services are the types which are generally outsourced by the educational institutions from 'any other person', and not from another educational institution. Therefore, the omission of the words "or by" vide Notification No. 3/2013-ST only makes this intention more clear. Even otherwise, the nature of auxiliary educational services provided in the definition does not conform to the affiliation service provided by GTU and hence the said amendment has no consequence for determining the present case. Although GTU has laid emphasis on the two terms, i.e. "services relating to admission to such institution" and "conduct of examination" to bring their affiliation services within scope of 'auxiliary educational service', the manner and method of rendering such services as stated by their authorized person and their objectives as appearing in the Gujarat Technological University Act, 2007 reveal that GTU has no role in the admission of students or conducting exam related activities carried out by the colleges/institutions/universities. Their authorized person has also confirmed that as per their general practice, affiliation fees and related fees are collected from the colleges during the preceding year for the affiliation to be granted in the following year. This further confirms the fact that the activities undertaken by GTU have no nexus with the education imparted by the educational institutions to their students. I am also unable to accept the theory that the affiliation services provided by GTU were something that could be considered as 'outsourced' by the member colleges or institutions with regard to admission of their students or conducting their exams. Furthermore, the term 'educational institution' has been defined under clause (oa) to Para-2 of Notification No. 25/2012-ST, as "an institution providing services specified in clause (l) of section 66D of the Finance Act, 1994 (32 of 1994)". The discussions held in Para 35 supra makes it evidently clear that GTU can never be considered as an "educational institution", hence applicability of Sl. No. 9 of Notification No. 25/2012-ST does not arise. Therefore, I am of the considered opinion that the affiliation related activities carried out by GTU cannot be considered as 'educational service' or 'auxiliary educational service' for the purpose of exemption provided under Notification No. 25/2012-ST dated 20.06.2012, as

included.

The last of their defence was put up on the ground that the affiliation related services rendered by GTU would be considered as Bundled Service for the purpose of Section 66F of



the Act. In this connection, I have examined the provisions of the said Section 66F which reads as:

"(3) Subject to the provisions of sub-section (2), the taxability of a bundled service shall be determined in the following manner, namely :—

(a) if various elements of such service are naturally bundled in the ordinary course of business, it shall be treated as provision of the single service which gives such bundle its essential character;

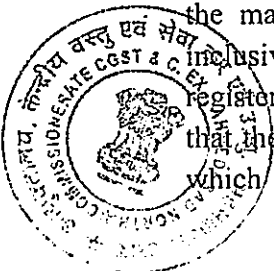
(b) if various elements of such service are not naturally bundled in the ordinary course of business, it shall be treated as provision of the single service which results in highest liability of service tax.

Explanation.— For the purposes of sub-section (3), the expression "bundled service" means a bundle of provision of various services wherein an element of provision of one service is combined with an element or elements of provision of any other service or services."

37.2. I have no doubt that the question of bundled service arises only when the service provider and the service recipient are same persons/entities. It is nobody's case that the education services provided by the colleges/institutions/universities to their students will be bundled with the affiliation related service provided by GTU to such colleges/institutions/universities and that too on the ground that the elements of these two service are inseparable. Therefore, I hold that the affiliation services provided by GTU cannot be considered as bundled service to the education services provided by their member colleges.

38. GTU has submitted a copy of an order No. 974-ST/BPL/APPL/2018 dated 29.11.2018 passed by Commissioner (Appeal), CGST, Bhopal to support their argument that affiliation services are exempted from service tax. Although I am not bound by the findings of Commissioner (Appeal), CGST, Bhopal, I have examined the findings of the said order as a gesture of abundant caution while delivering justice. I am not inclined to accept the said order as the same has been passed by following Board's Circular No. 107/01/2009-ST dated 28.01.2009 which was issued prior to introduction of negative list based levy of service in July, 2012. Before this date, exemption from service tax was granted to 'commercial training and coaching centres' which issue degree/diploma/certificates which were recognised by the law. However, with the negative list based levy, service tax is exempted only on education imparted as a part of curriculum for obtaining a recognised degree/diploma/certificate. In view of the facts and legal provisions as explained hereinabove, I am of the view that the affiliation and related services provided by GTU to various colleges, institutions, universities etc. are classified as 'service' as defined under Section 65B(44) and 'taxable service' under Section 65B(51) of the Finance Act, 1994 on which Service Tax is leviable under Section 66B of the Act. Such services provided by GTU are neither covered under the Negative List as per Section 66D, nor exempted under the mega exemption Notification No. 25/2012-ST. Therefore, service tax not paid by GTU is liable to be recovered from them by invoking the appropriate provisions of the law.

39. I have gone through the submissions made by GTU regarding levy of service tax on the gross amount charged by them from colleges/universities. While Section 67(1)(i) of the Finance Act, 1994 empowers such levy of service tax on the gross amount charged by the service providers from the service recipients towards rendering taxable service. Section 67(2) provides the manner and method of considering cum-tax value when the gross amount charged is inclusive of service tax. However, in the present case, there is no dispute that GTU was not registered with the department and had not collected service tax from their clients on the pretext that their services were not taxable. Further, they have not issued any taxable invoices or bills which show such gross value charged by them, and the amount was worked out from their



revenue receipts on the basis of receipts issued by them. Since the amount received by GTU from their service recipients were clearly recognized as not inclusive of service tax, the question of considering cum-tax value on such revenue receipts does not arise. Therefore, I hold that GTU has to pay service tax as proposed in the SCN on the amount charged/received by them as per the details supplied by them during the course of investigation.

40. I also find that GTU (i) had not registered itself for providing such taxable services; (ii) had not disclosed the income received for providing such taxable services; (iii) and had not discharged the service tax leviable on the taxable services, thereby, they had suppressed the facts regarding provision of taxable services and receipt of consideration from the knowledge of the department. In this era of self-assessment, the department comes to know about the services rendered and considerations received for the same only through the statutory returns (Form ST-3) filed by the service providers under Rule 7 of the Service Tax Rules 1994 read with Section 70 of the Finance Act, 1994. Therefore, there is greater responsibility on the assessee to conform to higher standards of disclosure of information in the statutory returns. But by failing to get registered under service tax, GTU has failed to intimate the same to the department. But for the investigation conducted by DGGI, the facts regarding non-payment of service tax by GTU on provision of such service would not have come to light. Therefore, I hold that the extended period of limitation as envisaged under explanation to the proviso to section 73(1) of the Finance Act, 1994 is invokable for demand of service tax in the present case. Here, I draw my support from the decision of Hon'ble Tribunal in *Capital Transport Convoy Contractor* cited at 2016 (41) STR 651 (Tri.Del) wherein it was held that when the appellant had neither taken any Service Tax registration nor did it file ST-3 returns of the services rendered, the extended period is clearly invokable and none of the judgments cited by the appellant in this regard would come to its rescue. Same is the ratio of the decision in *IC Financial Analysts of India* reported in 2013 (30) STR 273 (Tri. Bang).

41. In view of the facts and evidences as discussed in the foregoing paras, I pass the following order: -

ORDER

- (i) I order that the activity of M/s. Gujarat Technological University in providing affiliation to colleges/institutions for a consideration, is classified as a 'service' as defined under Section 65B(44) and 'taxable service' as defined under Section 65B (51) of Chapter V of the erstwhile Finance Act, 1994 read with Section 174 of the CGST Act, 2017;
- (ii) I order that the amount of Rs. 48,54,29,102/-received by M/s. Gujarat Technological University from their affiliated colleges/institutions as affiliation fees and affiliation related fees during the period from 01.10.2013 to 30.06.2017, as per the details given in Annexure-A to the SCN, is considered as the gross value of taxable service in terms of Section 67 of Finance Act, 1994 read with Section 174 of the CGST Act, 2017;
- (iii) I confirm demand of Service Tax inclusive of cess amounting to Rs. 6,57,07,095/- [*Rupees Six Crores Fifty Seven Lakhs Seven Thousand and Ninety Five Only*] from M/s. Gujarat Technological University, as per the details given in Annexure-A to the SCN, leviable on the assessable value of Rs. 48,54,29,102/- mentioned at (ii) above, for the period from 01.10.2013 to 30.06.2017, in terms of the provisions of Section 73(2) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017;



- (iv) I order that M/s. GTU should pay interest as applicable under Section 75 of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017 on the aforesaid confirmed demand of service tax of Rs. 6,57,07,095/-;
- (v) I impose a penalty of Rs. 10,000/- [*Rupees Ten Thousand Only*] on M/s. GTU under Section 77(1)(a) of Finance Act, 1994 for their failure to take registration in accordance with the provisions of Section 69 read with Rule 4 of Service Tax Rules, 1994 also read with Section 174 of the CGST Act, 2017;
- (vi) I impose a penalty of Rs. 10,000/- [*Rupees Ten Thousand Only*] on M/s. GTU under Section 77(2) of Finance Act, 1994 read with Section 174 of the CGST Act, 2017 for their failure to file ST-3 Returns periodically;
- (vii) I impose a penalty of Rs. 6,57,07,095/- [*Rupees Six Crores Fifty Seven Lakhs Seven Thousand and Ninety Five Only*] on M/s. Gujarat Technological University under Section 78(1) of the Finance Act, 1994 read with Section 174 of the CGST Act, 2017;
- (viii) The amount of penalty imposed under Section 78 of the Finance Act, 1994 as above shall be reduced to twenty-five percent of the service tax determined under Section 73(2) as above, provided such reduced penalty is also paid along with the service tax so determined and the interest as applicable, within a period of thirty days of the date of receipt of this order; and
- (ix) Show Cause Notice F.No. DGGI/SZU/36-25/2019-20 dated 15.04.2019 issued to M/s. Gujarat Technological University, Ahmedabad, is accordingly disposed of.



(Signature)
(DR. BALBIR SINGH)

COMMISSIONER
CGST & CEX, AHMEDABAD NORTH

F.NO. STC/15-28/OA/2019

Date: 30.07.2020

BY REGD POST AD/ Hand Delivery/S.P.A.D

To

M/s. Gujarat Technological University,
Near Visat Three Roads,
Visat-Gandhinagar Highway,
Chandkheda, Ahmedabad-382424.

DIN-20200764WT000040583A

Copy to: -

1. The Principal Chief Commissioner, CGST & Central Excise Zone, Ahmedabad.
2. The ADG(DGGI), AZU, 6th & 7th Floor, "I-the Address" Opp. H.C.G. Cancer Hospital, Near Sola Flyover, Sola, Ahmedabad-380060
3. The Deputy/Assistant Commissioner of CGST & Central Excise, Division-VII, Ahmedabad-North, Ahmedabad.
4. The Superintendent of CGST & Central Excise, Range-IV, Division-VII, Ahmedabad-North, Ahmedabad
5. ✓ Guard file.