

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-856
ANSWERED ON – 11.02.2025

GST ON EDUCATIONAL SERVICES

856. DR. DHARMASTHALA VEERENDRA HEGGADE:

Will the Minister of **FINANCE** be pleased to state:-

- (a) whether Goods and Services Tax (GST) is collected on commercial training and coaching services, educational books, services provided by educational institutions to its students, faculty, and staff;
- (b) if so, the details of GST collected from the above services during the last three years; and
- (c) the measures proposed to be taken to provide relief in GST to the education related services to ensure affordability and accessibility for students?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

- (a); (i) As per Sl. No. 30 of Notification No. 8/2017- Integrated Tax (Rate), dated 28th June 2017, services of “commercial coaching or training” are taxable at 18%.
- (ii) As per Sl. No. 69 of Notification No. 9/2017- Integrated Tax (Rate), dated 28th June 2017, services provided by an educational institution to its students, faculty and staff are exempt.
- (iii) As per S. No. 119 of Schedule I of Notification No. 2/2017-Integrated Tax (Rate), dated 28th June 2017, printed books under HSN Code 4901 are exempt from GST.

(b): GST revenue collected on education services, which are not exempt, such as commercial training and coaching, for the past three years is tabulated below [Rs. in Crores]:

SAC Code: 9992

Year	Total
2021-2022	2,859.49
2022-2023	4,342.28
2023-2024	4,793.24

**Data Source: GSTN*

(c): GST rates and exemptions are prescribed based on the recommendations of the GST Council, which is a Constitutional body comprising of members from both the Union and State/UT Governments.

In addition to the exemptions indicated in response to part (a) of the question above, the following exemptions have also been provided under SI. No. 69(b) of Notification No. 9/2017 - Integrated Tax (Rate), dated 28th June 2017, for services provided to educational institution, by way of –

- (i) transportation of students, faculty and staff - for institutions providing services up to higher secondary school or equivalent;
- (ii) catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory – for institutions providing services up to higher secondary school or equivalent;
- (iii) security or cleaning or house-keeping services performed in such educational institution - for institutions providing services up to higher secondary school or equivalent;
- (iv) services relating to admission to, or conduct of examination by, such institution;
- (v) supply of online educational journals or periodicals – except for institutions providing services by way of preschool education and education up to higher secondary school or equivalent; or education as a part of an approved vocational education course;
