

GOVERNMENT OF INDIA
MINISTRY OF EDUCATION
DEPARTMENT OF HIGHER EDUCATION

RAJYA SABHA
UNSTARRED QUESTION NO. 992
ANSWERED ON 31.07.2024

GST Exemption on EdTech Services

992. SHRI K.R.N. RAJESHKUMAR:

Will the Minister of EDUCATION be pleased to state:

- (a) whether Government is considering a GST exemption on all educational expenses for affordable quality education for students Below Poverty Line (BPL) and Low-Income Groups (LIG), and if so, the details thereof, if not, the reasons therefor;
- (b) whether Government is considering rationalising GST on EdTech services to make them affordable for BPL and LIG students, and if so, the details thereof, if not, the reasons therefor; and
- (c) the measures taken by Government to ensure the affordability and reach of EdTech services for test preparation or job-oriented skill development courses for BPL and LIG students?

ANSWER

**MINISTER OF STATE IN THE MINISTRY OF EDUCATION
(DR. SUKANTA MAJUMDAR)**

(a) to (c) According to Department of Revenue, Government of India, GST rates and exemptions are prescribed on the recommendations of the GST Council, which is a constitutional body comprising representatives from both the Centre and the States/UTs.

Further It is also informed that as per recommendation made by the GST council in the past, GST is exempt on the services provided –

(a) by an educational institution to its students, faculty and staff;

(aa) by an educational institution by way of conduct of entrance examination against consideration in the form of entrance fee;

(b) to an educational institution by the way of, -

- I. transportation of students, faculty and staff;
- II. catering, including any mid-day meals scheme sponsored by the central Government, State Government or Union Territory
- III. security or cleaning or house -keeping services performed in each such educational institutions;
- IV. services relating to admission to, or conduct of examination by, such institution;
- V. Supply of online educational journals or periodicals;

Provided that nothing contained in sub-items (I), (II) and (III) of item (b) shall apply to an educational institution other than an institution providing services by way of preschool education and education up to higher secondary school or equivalent.

Provided further that nothing contained in sub-item (V) of item (b) shall apply to an institution providing services by way of:

- (i) pre-school education and education up to higher secondary school or equivalent; or
- (ii) education as a part of an approved vocational education course.

To achieve NEP 2020 aims and objective, Government of India has taken several steps to ensure access and affordability of high-quality educational content. Ministry of Education implements an umbrella scheme “National Mission on Education through Information and Communication Technology (NMEICT)”. It aims to promote digital education through several inventions including:

- SWAYAM- The objective is to ensure access to the best teaching learning content in Massive Open Online Courses (MOOC). SWAYAM has offered more than 3500 unique courses with over 4.4 crore enrolments in the last seven years.
- SWAYAM Prabha: This has been conceived as the project for telecasting high quality educational programs through DTH channels as well as web portal. As of now, there are more than 143,000 unique videos, accumulating a total watch time exceeding 86,000 hours.
- SATHEE: The platform provides equal access to quality education for competitive examination such as JEE, NEET, SSC etc. to all students/ learners across the country. The platform provides around 2000 video lectures, 80,000+ problems, mock tests, an AI chatbot, and provide mentorship to the aspirants of JEE, NEET, SSC etc. So far, more than 4 lac students/ learners from across the country have registered on portal.
- SWAYAM Plus: Ministry has launched an online platform featuring high-quality courses for credit recognition in collaboration with academia and Industry leaders like L&T, Microsoft, Bajaj Finserv etc. It aims to boost employability among college students and lifelong learners, especially in Tier 2 and Tier 3 cities. To ensure maximum participation of Industries, 37 MoUs have been signed with the eminent Industry. There are 187 Courses from various sectors mainly Information Technology & Services, Banking, Finance Services & Insurance is available on platform.

To enhance youth employability, Ministry of Education implements National Apprenticeship and Training Scheme (NATS). The primary objective of the scheme is to provide high quality on-job-training to youth, enhance the employability, and bridge the skill gap. Government has released Rs. 1298.80 Cr. as a stipend to provide on-job-training to more than 8.50 lakh apprentices in last 5 years.
