

Ashit Shah

9 Flying Training services provided by Institute would be eligible to claim GST exemption under Sr. No. 66 of N. No. 12/2017 Facts of the matter Applicant is engaged in the business of providing types of flying training services to the trainees aspiring to obtain licenses and ratings from the Directorate General of Civil Aviation (DGCA). These training services are provided in accordance with the training curriculum approved by the 'DGCA to the trainees for obtaining the licenses and ratings specified in Rule 38 of the Aircraft Rules, 1937, and for obtaining aircraft type ratings (hereinafter referred to as "ATRs") thereafter. After the completion of the entire training course provided by the Applicant, and after successfully passing the DGCA conducted examination, the trainees can submit an application for obtaining their Commercial Pilot's License /Aeroplane) (hereinafter referred to as "CPL(A)"| befor.....