

C. B. Thakar

Q (1) Dealer is a service provider teaching Karate in Schools for which the contract is with the Educational Institutions (Schools) and also runs private classes providing services on individual basis. He also does International Karate Tournaments and local camps for which he charges per Indian student which includes hotel stay, foods, internal travel and training. Query: Is he exempt from GST for services provided in Schools in which Karate is a part of the School curriculum and fees collected by school? Is GST exempt on Karate teaching fees to individual students? Is GST applicable on Karate Tournaments, camps, etc.? Reply 1: From facts in query, it appears that the querist is not on roll of.....