16 GST and Indian Education Sector: Implications and Insights

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DOI: 10.62823/MGM/9789349468719/16

Abstract

The introduction of the Goods and Services Tax (GST) has brought notable changes to India's financial and operational framework, with the education sector experiencing significant effects. This study explores the diverse impacts of GST on education, focusing on the added financial load on institutions, the operational hurdles in meeting GST requirements, and the ripple effects on students. Although GST was introduced to simplify the country's indirect tax structure, it has inadvertently created fresh cost pressures for schools, colleges, and universities. Many of these institutions, already coping with limited budgets, now face the challenge of either absorbing higher expenses or transferring them to students through increased fees. Private and non-profit institutions, in particular, struggle to maintain tight margins while also adhering to complex GST compliance procedures. To understand this impact, it is important to look at GST as a major post-independence reform of India's indirect tax system. Proposed by the Atal Bihari Vajpayee government in 2000 and implemented nationwide on 1 July 2017, GST consolidated numerous indirect taxes into a single framework. The dual structure—Central GST (CGST) and State GST (SGST)—is levied on goods and services based on their destination, aiming to reduce cascading taxes, simplify compliance, and enhance transparency. Because GST affects every segment of the economy, its influence on education is particularly critical. Education forms the backbone of national progress, fostering creativity, knowledge, and productivity. In India, both public and private providers deliver education, with the government prioritizing affordable access. For this reason, the GST Council has attempted to

maintain significant exemptions for core educational services. This paper evaluates how the GST regime interacts with these policies and examines its overall impact on India's education sector.

Keywords: Goods and Service Tax (GST), India's New Tax Regime, Historical Tax Reforms in India, Indian Education Sector, GST Impact on Education Industry.

Introduction

The Implementation of Goods and Services Tax (GST)

The rollout of the Goods and Services Tax (GST) in India on 1 July 2017 marked a landmark reform in the country's indirect taxation framework. By unifying a multitude of central and state-level levies under a single, nationwide tax, GST simplified compliance and increased transparency across sectors. For many businesses, the reform streamlined tax filing and eliminated the cascading effect of multiple taxes. However, its influence on the education sector, which plays a pivotal role in shaping human capital and driving socio-economic growth, has been far more complex and is still the subject of debate. Education is universally recognized as both a fundamental right and a powerful engine for national development. It cultivates critical thinking, builds essential skills, and prepares young citizens to guide the country's future. Historically, to preserve affordability and broad access, education-related services have enjoyed wide-ranging tax exemptions. Under the GST regime, this principle largely continues: core educational services—those provided directly by schools, colleges, and universities—remain exempt from tax. This aligns with the government's commitment to ensuring that students do not shoulder additional financial burdens simply to obtain basic education. Yet, GST has redefined the fiscal landscape for a variety of ancillary or supplemental educational services. Private coaching institutes, online learning platforms, professional training programs, and many vocational courses now fall within the GST net, attracting different tax slabs. This change has had a noticeable impact on the cost of quality education. Private institutions and e-learning providers, facing higher operational expenses due to GST, often pass on these costs to students in the form of increased tuition or service fees. For learners from economically disadvantaged backgrounds, these higher costs can restrict access to specialized courses, professional certifications, and other advanced learning opportunities that are increasingly vital for career growth. The influence of GST extends to the procurement and distribution of educational materials. Although printed textbooks continue to enjoy a zero-tax status, many essential items—such as notebooks, stationery, laboratory equipment, and digital learning subscriptions—are now taxable. Schools and universities that purchase these materials in bulk must budget for the added tax outlay, sometimes forcing them to reallocate resources or raise ancillary fees to maintain the same quality of instruction and support. Despite these challenges, the introduction of GST has not been entirely negative for the education ecosystem. The single-tax structure has brought greater clarity and consistency to the taxation of educational services. The reform minimizes the cascading tax effect that existed under the old system of multiple levies and enables institutions to benefit from the input tax credit mechanism, allowing them to claim credits on taxes paid for goods and services used in their operations. This provision helps certain training centres and service providers partially offset their expenses and encourages better record-keeping and compliance.

The Goods and Services Tax (GST) represents one of India’s most comprehensive and transformative tax reforms, designed to simplify the nation’s indirect taxation structure and strengthen economic efficiency. Instead of dealing with a web of overlapping central and state levies, GST consolidates them into a single, uniform system that reduces the scope for tax evasion and minimizes the cascading effect of multiple taxes on the same product or service. As an indirect tax, GST is imposed on the supply of goods and services across India. It follows a destination-based principle, meaning that the tax is collected in the state or union territory where the goods or services are ultimately consumed, rather than where they are produced. This approach ensures that tax revenue benefits the location of final consumption, creating a fairer distribution of resources among states. The GST framework is structured around four primary tax slabs—5%, 12%, 18%, and 28%—each applied according to the type of goods or services involved. Essentials such as basic food items fall under the lower rates, while luxury or non-essential products attract higher rates. By tailoring these tax brackets, the system balances revenue generation with affordability for consumers.

The constitutional amendment enabling GST was enacted on 1 July 2017, replacing a patchwork of central excise duties, service taxes, value-added taxes (VAT), and other indirect levies. This move was aimed at eliminating the “tax on tax” problem that previously inflated prices at every stage of production and distribution. With GST, businesses can claim input tax credits, offsetting taxes paid on inputs against those collected on outputs, which reduces the overall cost of goods and services and curbs the cascading effect. Implementation of GST involves coordinated efforts by several key bodies, including the Goods and Services Tax Council—the decision-making authority responsible for rate adjustments and policy guidance—and the GST Network (GSTN), which provides the digital infrastructure for registration, return filing, and compliance. Continuous policy updates and refinements from these bodies help address industry concerns and resolve practical challenges, ensuring the system remains efficient and adaptive. By integrating major central and state taxes—

such as the Central Excise Duty, Service Tax, and various state-level VATs—into a unified tax, GST has removed the redundant layers of taxation and significantly simplified compliance requirements. This landmark reform not only enhances transparency and reduces administrative burdens but also contributes to a more competitive business environment and a more robust Indian economy.

Figure 1: GST- Summation of all the indirect taxes in India
Source: https://www.gst.gov.in

The Central Goods and Services Tax (CGST) represents the share of GST collected by the Union Government on transactions occurring within a single state. It effectively subsumes a range of earlier central levies such as central excise duty, service tax, countervailing or additional customs duty (commonly known as CAD), value-added tax (VAT) on interstate imports, central sales tax (CST), and even certain entertainment-related taxes that were previously imposed by the Centre. Complementing this is the State Goods and Services Tax (SGST), which is administered by individual state governments. SGST replaces various state-level taxes and surcharges that were earlier applied to the supply and purchase of goods and services within the state boundaries. Under the GST framework, both CGST and SGST are levied simultaneously on intra-state transactions, ensuring that tax revenue is equitably shared between the central and state administrations while creating a uniform, transparent taxation system across India.

GST and the Education Sector

The introduction of the Goods and Services Tax (GST) in India brought about significant changes in the taxation of the educational sector, a domain traditionally treated with special consideration due to its social importance. The GST regime sought to rationalize and unify the complex tax structure by integrating multiple indirect taxes into a single system. However, the application of GST to educational services has been nuanced, with certain services being taxed while others remain exempt. This section explores the GST rates applicable to various educational services and examines the rationale behind the exemptions and inclusions in the GST framework.

GST Rates and Educational Services

Under the GST regime, educational services are subject to differential treatment based on the type of service provided. The core educational services offered by recognized institutions—such as pre-schools, schools (up to higher secondary), colleges, and universities—are exempt from GST. This exemption is in line with the government's commitment to making basic education accessible and affordable. However, not all services within the educational sector enjoy this exemption. The GST rates applicable to various educational services are as follows:

- **Tuition Fees:** The tuition fees charged by recognized educational institutions for imparting education up to higher secondary level (12th grade) are exempt from GST. This exemption also extends to undergraduate and postgraduate courses provided by colleges and universities. The rationale behind this exemption is to ensure that the core educational services, which form the foundation of a student's academic journey, remain affordable and accessible to all sections of society.
- **Coaching and Training Services:** Private coaching centres, vocational training institutes, and other educational institutions not recognized by the government are subject to GST. These services are taxed at the standard rate of 18%. The rationale here is that these institutions often cater to specific needs, such as competitive exam preparation, and are considered supplementary rather than essential. Since they operate on a for-profit basis, they are treated similarly to other taxable services under GST.
- **Educational Materials:** The taxation of educational materials varies under GST. Textbooks and other educational publications that are mandated by educational boards and institutions are generally exempt from GST, recognizing their essential role in the learning process. However, other educational supplies, such as stationery, laboratory equipment, and reference books, attract GST at varying rates, typically between 5% and 18%. This taxation approach acknowledges the necessity of some materials while distinguishing them from core educational content.
- **Ancillary Services:** Services ancillary to education, such as transportation, catering, and accommodation provided by educational institutions, are subject to GST. For example, school bus services and hostel fees are taxed at 5%, while catering services, including meals provided in school and college canteens,

attract a GST rate of 18%. These services, although integral to the functioning of educational institutions, are considered non-core and thus taxable. The inclusion of these services under GST reflects the broader objective of taxing consumption while ensuring that core educational services remain affordable.

Review of Literature

GST Perhaps have Immense Positive Impacts on Education Industry in India

GST will solve the problem of complexity of the tax system because it replaces all the indirect taxes into one indirect tax. GST also reduces the cost of goods and services by reducing the cascading effects (Alpana Yadav, 2017). GST system is favorable and bought positive changes in tax regime (Dr. Duggappa M.C, 2018). GST occurs diverse auspicious influences on especially academic sector within India (Amit Khiyani, 2021). In the GST regime, Government-funded educational institutions enjoy full exemptions (Singh et al, 2020). GST has led to better transparency in financial transactions within private institutions (PWC Report, 2020).

GST may Occur Several Challenging Effects on Education Industry in India

Government must provide training and help desk facility for trainers on GST rules and regulations (B. Anbuthambi et al, 2017). After successful implementation of GST in India, tax rates will be increased by 3-5% resulting in an increase in the cost of services to the end-user (Subhadeep Dutta, 2018). Private institutions which offer higher educations and coaching services, have to face increased operational cost on inputs like books, stationery, and infrastructure due to adherence of GST regime (Jain et al, 2018). Educational institutions providing exempt services cannot claim Input Tax Credit (ITC) on purchases, leading to higher operational costs (KPMG Report, 2018). As the private educational institutions and coaching centres needed or complied to file the GST, the administrative workload has also enhanced (Reddy et al, 2019). Education becomes costlier in private sectored organizations in the post GST era (Economic Times, 2019). Pens, notebooks, and other stationery items are taxed at 12-18%, increasing costs for students (Joshi, 2020). E-books and digital educational content attract 18% GST, which actually creates a disparity between traditional and digital learning resources (Mehta et al, 2021). Whenever we are analysing the adverse effects of GST on education industry in India, it is being experienced in case of majorly with private sector ((Dutta et al, 2021). However, compliance costs and tax burdens may discourage private investment in education (Deloitte Analysis, 2021). During the COVID19 and post-COVID19 era, many students could not afford online education as the overall costs increased after implementation of GST (Mishra, 2022).

Overview of the Study

Education has long been recognized by the Government of India as a priority sector, with the objective of ensuring that quality learning remains affordable and accessible to every section of society. To support this vision, the education ecosystem has traditionally enjoyed extensive tax relief from both central and state authorities. Even after the nationwide introduction of the Goods and Services Tax (GST), these broad exemptions continue for most core educational services. Under the GST framework, a wide range of activities and facilities directly linked to formal education remain outside the tax net. Services such as student admissions and examination administration, the collection of tuition fees, school or college transportation, campus catering and housekeeping, and the organization of institutional events or meal programs are all exempt from GST. These concessions are intended to keep the fundamental cost of schooling and higher education low so that neither students nor staff members face additional financial pressure. However, the exemptions are not universal across the entire education industry. Institutions and service providers that operate outside the scope of recognized schools, colleges, or universities—particularly private coaching centers, test-preparation academies, and specialized training institutes—are treated differently. Their offerings are classified as commercial education or skill-development services and therefore fall under the standard GST rate of 18 percent. This tax applies to their course fees and related services, effectively increasing the operational costs for these providers. In many cases, the added expense is transferred to students through higher tuition or program charges. This dual structure reflects the government's approach of protecting essential education while taxing ancillary or profit-oriented segments. While it helps preserve the affordability of formal schooling, it also raises questions about accessibility for students who depend on private coaching or vocational programs to supplement their education or prepare for competitive examinations.

Central government provides this exemption to educational institution which providing services as follows:

- Pre as well as higher secondary educational institutions.
- Education and courses as a part of a curriculum for obtaining a qualification recognized by any law.
- Education as a part of an approved vocational education courses.

Education Provided by Higher and Private Institutions

Under India's Goods and Services Tax (GST) framework, teaching services provided by private schools from preschool through the higher-secondary level remain fully exempt. This safeguard ensures that core schooling for children—covering the foundational years through Class 12—continues to be accessible without any additional tax burden. However, the broader private education sector, which includes independent colleges, universities, and specialized institutes, is not entirely covered by this blanket exemption. Since many of these institutions do not fall within the specific categories listed for GST relief, they are generally subject to the standard 18 percent GST rate on tuition and related services. Analysts estimate that the resulting operational costs could lead to fee increases of roughly 3 to 5 percent, making higher education at private universities and professional institutes noticeably more expensive after the tax's implementation. It is worth noting that charitable organizations and non-profit entities offering free or subsidized education remain eligible for GST exemptions, provided they meet the prescribed criteria. Despite these concessions, private education in India continues to attract strong demand. Many families, believing that private institutions offer better infrastructure, individual attention, and career-oriented programs, are willing to absorb the incremental costs brought about by GST to secure what they perceive as superior educational opportunities for their children. This scenario underscores a key tension in the Indian education system: while GST policy aims to maintain affordability for essential schooling and charitable services, it also places a measurable financial strain on private higher-education providers and, indirectly, on the families who prioritize private education as a path to upward mobility.

Education by Coaching Institutes

Coaching institutes are playing a very important role in today's competitive world. Most of the students are enrolling in the coaching institutes and want to crack the competitive exams. Previously, the government charged 14% tax on all such educations and now it is increased to 18% which will be disappointing for the students preparing for government exams, IITs, banking, and other professional courses. As mentioned, services provided by recognized institutions from pre-school to higher secondary level, as well as degree-granting colleges and universities, are exempt from GST. This exemption underscores the government's commitment to promoting literacy and higher education, which are viewed as public goods. By exempting these services, the government aims to reduce the financial burden on families and encourage higher enrolment rates across all levels of education. Textbooks prescribed by educational boards and institutions are exempt from GST, acknowledging their critical role in the educational process. This exemption helps keep the cost of essential learning resources low, ensuring that students have access to the necessary materials for their studies. Whenever we would be discussing the several impacts of GST on education sector in India, the following influences must be considered exclusively.

Financial Burden on Educational Institutions

The introduction of the Goods and Services Tax (GST) has had a profound impact on the financial operations of educational institutions across India. While the core educational services offered by recognized institutions remain exempt from GST, many of the ancillary goods and services essential to the functioning of these institutions are subject to taxation. This shift has led to increased operational costs, creating significant financial strain, particularly on private and non-profit educational institutions. This section delves into the cost implications of GST, the resulting budgetary constraints faced by these institutions, and the extent to which these costs are passed on to students. GST has led to increased costs for educational institutions in several key areas, primarily due to the taxation of goods and services that were previously exempt or subject to lower rates under the pre-GST tax regime. The following are the major cost implications of GST for educational institutions:

Implications on Cost

- **Procurement of Goods or Commodity:** There are various goods that educational institutions need in order to operate efficiently and effectively, such as text books, laboratory equipment, computers, and learning aids. These items are taxed under GST at the rate of 5% to 18% depending on the type. For instance, laboratory apparatus, which is important for science education, is levied a GST at 18%. This amount is imposed on purchasing the fundamental material goods, and this tax imposes a financial burden not only on acquiring the materials but also on the educational institutions.
- **Service Rendered:** The latter are also substantial users of service such as transportation, catering and facilities management. In GST, these services are taxable and rates can be 5% to 18%. For example, transport services including for school buses are taxed at 5% and catering services, including those offered in school canteens, are levied an 18% goods and services tax (GST). These extra costs constitute extra financial burdens on the learning institutions who, in addition to paying more for the same services previously obtained with less cost or tax free, they now have to pay taxes on them.
- **Administrative and Compliance Costs:** GST compliances mandate educational institutions to subscribe to new accounting mechanisms, file various returns and keep the record of each transaction. This has requirements for technological investment, software, training staff which increase operating costs. In particularly, for small institutions, these compliance costs represent a substantial drain on financial resources; they do not maintain the economies of scale enjoyed by larger banks to absorb these costs.
- **Capital Expenditures:** Institutions which build new campuses or expand existing infrastructure are also subject to GST. Construction services, which would incur an 18% GST, adds to the cost of a capital projects. Interim investment in this work can postpone or prevent planned investment in growth or quality, exacerbating the financial position of the institution.

Budgetary Constraints

The increased costs associated with GST have exacerbated budgetary constraints for educational institutions, particularly private and non-profit entities that operate with limited financial resources. The following are key areas where GST has impacted the budgets of these institutions:

- **Reduction in Disposable Income:** With the additional costs of procuring goods and services under GST, educational institutions find themselves with less disposable income to allocate to other critical areas such as faculty salaries, research, and student welfare programs. The reallocation of funds to cover GST-related expenses can lead to underfunding in these essential areas, ultimately impacting the quality of education provided.
- **Pressure on Non-Profit Institutions:** Non-profit educational institutions, which often rely on donations, grants, and other forms of philanthropy, are particularly vulnerable to budgetary pressures under GST. These institutions typically operate on thin margins and have limited capacity to absorb additional costs. The increased financial burden may force them to cut back on programs, reduce scholarships, or limit enrolment to maintain financial stability.
- **Impact on Long-Term Planning:** The need to allocate more funds to cover GST-related costs can disrupt long-term financial planning for educational institutions. Institutions that had planned for future growth, infrastructure development, or program expansion may need to revise their plans in light of the increased financial burden. This can lead to delays in achieving strategic goals, ultimately impacting the institution's ability to compete and innovate in the educational sector.
- **Dependency on External Funding:** To manage the increased costs, some educational institutions may become more dependent on external funding sources, such as loans, grants, or corporate sponsorships. This dependency can create financial instability, especially if these funding sources are uncertain or come with conditions that influence the institution's autonomy or educational mission.

Implications for Students

- **Tuition Fee Increases:** The operational costs associated with maintaining and improving educational infrastructure—such as purchasing laboratory equipment, upgrading technology, and ensuring compliance with GST regulations—are significant. As these costs rise, institutions, particularly private and non-profit ones that do not have alternative revenue streams, may increase tuition fees. This is particularly concerning for students attending private schools, colleges, and coaching centres, where fees are already higher compared to government academic institutions. Even small increases in tuition can accumulate over time, placing a heavier financial burden on students and their families.

- **Enhancement of Additional Academic Charges and Fees:** Beyond tuition, educational institutions may introduce or raise ancillary charges such as laboratory fees, transportation fees, hostel fees, and even examination fees to cover the increased costs. For instance, the cost of transportation services, subject to GST, may lead to higher bus fees, while catering services taxed at 18% might result in higher canteen charges. These additional costs can add up, making education more expensive and potentially unaffordable for some students, particularly those who are from middle and lower-income families.
- **Impact on Students' Loans and Debts:** As fees increase, students may find themselves more reliant or dependent on students' loans to finance their education. This increased dependency can lead to higher levels of students' debts, which may take years to repay and could impact students' financial stability after post-graduation or any orthodox higher studies. The long-term burden of students' debts can influence career selection, with graduates possibly opting for higher-paying jobs over roles in public service or lower-income fields, thereby impacting broader societal dynamics.

Effects on Quality Education

- **Resource Allocation:** As institutions allocate more funds to cover GST-related expenses, they may have less available for other critical areas such as hiring qualified teachers, investing in new technologies, or expanding academic programs. This reallocation of resources can negatively impact the quality of education, as institutions may be forced to make compromises in areas that directly affect the student experience and learning outcomes.
- **Larger Class Sizes and Reduced Individual Attention:** To manage increased operational costs without excessively raising fees, some institutions might reduce staffing or delay hiring new faculty, leading to larger class sizes. Larger class sizes can result in less individual attention for students, which may affect their academic performance and overall educational experience. In extreme cases, the quality of teaching may decline if overburdened teachers are unable to provide the necessary support and guidance to their students.
- **Cutbacks in Extracurricular and Support Services:** Extracurricular activities, such as sports, arts, and clubs, as well as student support services like counselling and career guidance, are often the first areas to face cutbacks when institutions are under financial constraints. These programs are essential

for holistic education and personal development, and their reduction can diminish the overall quality of education or academic functioning. Students may miss out on opportunities to develop important life skills, explore their interests, and receive the support they need to succeed academically and personally.

- **Impact on Infrastructure and Facilities:** Education institutions that are struggling to manage the additional costs imposed by GST may delay or scale back infrastructure projects. This can lead to outdated or inadequate facilities, which can hinder the learning environment and overall student experience. In some cases, institutions may cut back on maintenance, leading to deteriorating facilities that further impact the quality of education.

The impacts of GST are far reaching for students and include higher fees, limited access to education, and falling the standards of educational quality. Educational institutions are also faced with heightened costs, budgetary constraints, and reduced funding owing to GST. GST also impacts the educational services offered by institutions of learning, whereby students end up paying exorbitant fees which limit education access for students from low-income families. In addition, the financial and operational burdens instituted by GST would reduce the educational quality as institutions are likely to compromise in staffing, resource allocation, and infrastructure development. All of these factors call for more focused policies and reforms to avert situations where GST limits access to affordable and quality education in India.

Conclusion

The implementation of the Goods and Services Tax (GST) has significantly impacted the educational sector in India, this study has highlighted the various financial burdens, operational challenges, and implications for students that have emerged since the introduction of GST. Educational institutions have experienced increased operational costs due to GST on essential goods and services, leading many to pass these costs on to students through higher tuition fees. This has raised concerns about access to education, particularly for students from economically disadvantaged backgrounds, who may struggle to afford rising fees. Moreover, the complexities of GST compliance have added an additional administrative burden on educational institutions, diverting resources away from critical areas such as infrastructure development and extracurricular activities. Despite existing government policies aimed at mitigating the impact of GST, there is still a pressing need for further measures to support educational institutions and students. Expanding GST exemptions, providing targeted financial assistance, and simplifying compliance processes are crucial steps that can help alleviate the challenges faced by the sector. Additionally, enhancing scholarship programs and increasing awareness and training for educational administrators will ensure that the negative effects of GST do not hinder the quality of education. In conclusion, while GST was introduced with the intent to create a unified tax structure and enhance transparency, its impact on the educational sector must be carefully addressed. Policymakers must prioritize the unique needs of educational institutions and their students to foster an environment where quality education remains accessible and affordable for all. By taking proactive measures, the government can ensure that the educational sector continues to thrive in the face of challenges posed by GST, ultimately benefiting students and society as a whole. Currently, the Government of India allocates roughly 4 percent of the nation's GDP to education, with nearly half of this expenditure directed toward primary and elementary schooling. This investment covers not only public institutions but also initiatives that involve private-sector participants and supplementary education providers, such as coaching centres. By placing many of these activities in lower GST tax brackets, the system aims to enhance the overall quality of education and to ensure that learning opportunities remain within easy reach of students across the country. As India advances through the GST era, a key recommendation from policy analysts and educators is the introduction of seamless input tax credits throughout the entire educational supply chain. This mechanism would allow institutions to claim credit for taxes paid on goods and services used in delivering education—such as classroom materials, digital infrastructure, and facility maintenance—thereby reducing the net cost of providing education. Allowing uninterrupted credit flow would help counterbalance any additional tax that institutions might otherwise pass on to students in the form of higher tuition or service charges. If implemented effectively, this measure could even result in the overall cost of education falling below current levels, despite the broader GST framework. In essence, a comprehensive input credit system would strengthen financial sustainability for schools, colleges, and private training institutes alike, supporting India's larger objective of affordable, accessible, and high-quality education for all.

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