



Historically and traditionally, Education has always been given critical prominence in India. Tiruvalluvar, in his treatise of “Thirukural” had emphasised the importance of the education more than 2000 years back. In essence it refers to the fact that “numbers” and “words” are as important as two eyes for any human being in this world. Education per se is not defined in the CGST Act but even the GST flyer on Education Sector as released by the Revenue authorities sets out the contours of education borrowing the Hon’ble Supreme Courts wordings in the case of Lok Shikshana Trust vs. CIT that sets out that education is a process of training and developing knowledge, skill and character of student by normal schooling. Education as it stands today