

GIB/MH/Assistant Commissioner/23.04.2019/AAAR-40

Appellate Advance Ruling Category : Others

State : Maharashtra

Order No.: GIB/MH/Assistant Commissioner/23.04.2019/AAAR-40

Name of Entry :

Assistant Commissioner Central Tax VS Lions Club of Poona

Date : 23-04-2019

Breif Issue :

Fact & Issue of Case:

It was held by revising or amending the para 19 of the original **AAAR Order No. MAH/AAAR/SS-RJ/32/2018-19 dated 23.04.2019** in as much as the membership fee, collected by the Respondent from its members, will not construed as consideration for levy of GST; rather it is the registration fee, collected by the Respondent from its members for organising the skill oriented workshops, will be construed as consideration against the supply made by the Respondent to its members, and accordingly will be leviable to GST, while maintaining that Lions Club of Poona Kothrud, on account of the activities i.e. organising training programs/workshops for its members, is liable to take registration for discharging their GST liability.