

**GIB/MP/KPH DREAM/04.07.18/AAR-123**

**Advance Ruling Category :** Dismissed

**State :** Madhya Pradesh

**Order No.:** GIB/MP/KPH DREAM/04.07.18/AAR-123

**Name of Entry :**

KPH Dream Cricket Pvt Ltd.

**Date :** 04-07-2018

**Product/ Service Involve :**

Free Tickets given as complimentary tickets

**Breif Issue :**

a. Whether free tickets given as 'complimentary tickets' falls within the definition of supply under the CGST ACT, and whether applicant is liable to pay GST on such free tickets?

b. Whether applicant is eligible to claim ITC in r/o complimentary tickets?

**Decision of Advance Ruling Authority :**

Application dismissed as withdrawn.