

GIB/PB/KPH DREAM/20.08.18/AAR-147

Advance Ruling Category : Taxability

State : Punjab

Order No.: GIB/PB/KPH DREAM/20.08.18/AAR-147

Name of Entry :

KPH Dream Cricket Pvt. Ltd.

Date : 20-08-2018

Product/ Service Involve :

Free tickets

Breif Issue :

1. Whether free tickets given as 'Complimentary Tickets' falls within the definition of supply under CGST Act, 2017 and thus, whether the applicant is required to pay GST on such free tickets?
2. Whether the applicant is eligible to claim Input Tax Credit in respect of complimentary tickets?

Decision of Advance Ruling Authority :

The Activity of providing complementary tickets free of charge to some persons would be considered supply of service as per provisions of 7(1)(d) and would therefore be leviable to GST.