

**GSTIndia.biz/MAHA/LIONS/2018/28.08.2018/AAR-3**

**Appellate Advance Ruling Category :** Taxability

**State :** Maharashtra

**Order No.:** GSTIndia.biz/MAHA/LIONS/2018/28.08.2018/AAR-3

**Name of Entry :**

LIONS CLUB OF POONA KOTHRUD

**Date :** 28-08-2018

**Product/ Service Involve :**

Fee Collected Form Member

**Breif Issue :**

The appellant is autonomous units those collect fee form members in order to conduct social activities and meet their administrative costs and intends that the service is not under purview of GST.

Against the said ruling Department is in appeal contending that said order of ruling is not proper.

1. Whether membership fee collected from members are liable to GST or not
2. Whether club and member are considered as distinct person.

**Decision of Advance Ruling Authority :**

The AAAR set aside the ruling made by AAR and subsequently hold that the Applicant on account of activities undertaken by them is liable to GST