

GIB/MH/ROTARY CLUB/30.04.2019/AAR-186

Advance Ruling Category : Input Tax Credit

State : Maharashtra

Order No.: GIB/MH/ROTARY CLUB/30.04.2019/AAR-186

Name of Entry :
ROTARY CLUB OF MUMBAI QUEEN NECKLACE

Date : 30-04-2019

Breif Issue :

Fact of the Case :

The club is affiliated to Rotary International, a worldwide organization with 520 + districts, 35000+ clubs and 1.2 million plus members. The object of applicant club is to encourage and foster the ideal of service. The club is working as Non-Profit Organization.

Issues Involved :

Applicant has sought advance ruling in respect Whether the amount collected as membership subscription and admission fees from members is liable to GST as supply of services also club can claim ITC on banquet and catering service for holding members meetings & various events?

Decision of Advance Ruling Authority :

Decision :

As the club and members are distinct person under GST and services provided by club against consideration under Supply, hence GST is liable on membership fees/ Admission Fees.
In relation to ITC section 17(5)(b)(i) is satisfied the applicant is not entitled to Input Tax credit of Food & Beverages, outdoor catering.