

GIB/MH/ROTARY CLUB/08.08.2019/AAAR-25

Appellate Advance Ruling Category : Input Tax Credit

State : Maharashtra

Order No.: GIB/MH/ROTARY CLUB/08.08.2019/AAAR-25

Name of Entry :

Rotary Club of Mumbai Queens Necklace

Date : 08-08-2019

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 :

Ruling:

The applicant is not providing any specific facility or benefits to its members against the membership subscription charges by it, as the entire subscription amount is spent towards meetings and the administrative expenditures only. Thus, we conclude that the appellant is not doing any business as envisaged under section 2(17) of the CGST Act,2017. We, hereby, hold that the amount collected as membership subscription and admission fees from members is not liable to GST as supply of services.