

**GIB/RJ/CHANDMAL/24.10.2019/AAR-205**

**Advance Ruling Category :** Taxability

**State :** Rajasthan

**Order No.:** GIB/RJ/CHANDMAL/24.10.2019/AAR-205

**Name of Entry :**

Chandmal Narayandas Consortium

**Date :** 24-10-2019

**Breif Issue :**

**Issue & Fact of the Case:**

what is applicable rate of GST on entry fees collected for allowing entry into municipal park Subhash udhyan?

what is applicable rate of GST on ticket charges for toy train facility provided in municipal park Subhash udhyan?

What is applicable rate of GST on ticket charges for pedal boat facility provided in municipal park Subhash udhyan?

The applicant has got contract of integrated operation, maintenance and management of recreation facilities and amenities within the boundary of Subhash udhyan, Ajmer from municipal corporation.

Applicant has opinion that entry in municipal park is exempted from GST if charges are less than 250/- per person. Similar exemption in his opinion is also available for ticket charges for toy train facility and ticket charges for pedal boat facility provided in municipal park Subhash.

**Entry no 34 Heading 9996(recreational cultural and sporting services) under N/N 11/2017-Central Tax (Rate) dated 28.06.2017 (as amended) , rate of GST on entry fee , ticket charges for toy train facility and for pedal boat facility provided in Subhash Udhyan (Municipal Park)is 18%.**

**Decision of Advance Ruling Authority :**

**Decision:**

For 1,2&3 The rate of GST on fee collected for entry into Subhash udhyan, ticket charges for toy train facility and ticket charges for pedal boat facility provided in Subhash udhyan is @18 (SGST 9%+CGST 9%)