

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

GST Bhavan, 1st floor, B- Wing, Room No. 107, Mazgaon, Mumbai – 400010.

(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Smt. P. Vinitha Sekhar, Addl. Commissioner of Central Tax, (Member)

(2) Shri A. A. Chahure, Joint Commissioner of State Tax, (Member)

GSTIN Number, if any/ User-id		27AAATI1215P1ZL
Legal Name of Applicant		M/s. Junior Chamber International India
Registered Address/Address provided while obtaining user id	C-506, Windfall, Sahar Plaza, Chakala Metro Station, J.B.Nagar, Andheri East, Mumbai- 400059.	
Details of application		GST-ARA, Application No. 43 Dated 13.09.2019
Concerned officer		Division V, Commissionerate Mumbai East
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Service Provision
B	Description (in brief)	JCI India is a voluntary organization, membership based NGO working in India since 1949 for developing the leadership skills of young men and women of this country. It is affiliated to Junior Chamber International (JCI), a worldwide federation of young leaders and entrepreneurs founded in 1944, having headquarter at Chester Field USA. It is registered under Section 12A r.w.s 12AA of the Income Tax Act, 1961. It provides educational ideas/ training meant for youths. All its activities are social by nature and meant for general public irrespective of caste, creed or religion.
Issue/s on which advance ruling required		(v) Determination of the liability to pay tax on any goods or services or both (vii) Whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.



PROCEEDINGS

(under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application was filed under Section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act”] by **M/s. Junior Chamber International India**, the applicant, seeking an advance ruling in respect of the following questions:

1. Since the amount collected as membership fees from Local Organization Member (LOM's) is in the nature of affiliation fees which is applied for the purpose of meeting the objects of the trust such as various administration expenses, etc. As also there is no furtherance of business in this activity and neither any services are rendered nor any goods are being traded, so also as there is no provision of services to its members, whether GST is applicable on such membership fees received?
2. Whether other incomes received by the Trust is liable to GST?

Preliminary hearing in the matter was fixed on 02.01.2020. The applicant has submitted a letter dated 01.01.2020, and requested that they may be allowed to voluntarily withdraw their subject application filed on 13.09.2019.

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

ORDER

(Under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 43/2019-20 /B-

09

Mumbai, dt.

17/01/2020

The Application in GST ARA Form No. 01 of M/s. Junior Chamber International India, vide reference ARA No. 43 dated 13.09.2019 is disposed of, as being withdrawn voluntarily and unconditionally.



—sd—
P. VINITHA SEKHAR
(MEMBER)

—sd—
A. A. CHAHURE
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
4. The Chief Commissioner of Central Tax, Churchgate, Mumbai
5. Joint commissioner of State Tax, Mahavikas for Website.

CERTIFIED TRUE COPY


MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI

Note :- An Appeal against this advance ruling order shall be made before The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th floor, Air India Building, Nariman Point, Mumbai – 400021.