

MAHARASHTRA AUTHORITY FOR ADVANCE RULING
GST Bhavan, Room No.107, 1st floor, B-Wing, Old Building, Mazgaon, Mumbai - 400010.
(Constituted under Section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

- (1) **Shri. Rajiv Magoo, Joint Commissioner of Central Tax, (Member)**
(2) **Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)**

GSTIN Number, if any/ User-id		27AABAR7765D1ZC
Legal Name of Applicant		M/s. Rotary Club of Bombay Hanging Garden
Registered Address/Address provided while obtaining user id	452, 4th Floor, Kewal Industrial Estate, Senapati Bapat Marg, Lower Parel (West), Mumbai-400013.	
Details of application		GST-ARA, Application No. 05 Dated 19.08.2020
Concerned officer		MUM-VAT-D-826, Nodal Div-002.
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Others
B	Description (in brief)	Rotary Club of Bombay Hanging (hereinafter referred to as "Rotary" or "Club"), an un-incorporated association of individuals, is affiliated to Rotary International, a worldwide organization with [520+] districts, [35000+] clubs and [1.2million plus] members. The object of Rotary is to encourage and foster the ideal of service.
	Issue/s on which advance ruling required	(iv) Admissibility of input tax credit of tax paid or deemed to have been paid. (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 has been 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" respectively] by **M/s. Rotary Club of Bombay Hanging Garden**, the applicant, seeking an advance ruling in respect of the following questions.

1. Whether the amount collected as membership subscription and admission fees from members is liable to GST as supply of services?
2. If the above receipts are liable to GST can the Club claim Input tax credit of the tax paid on Banquet & catering services for holding members meetings & various events?

The applicant has submitted a letter via email dated 15.06.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 19.08.2020.

The request of the applicant to withdraw their 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- 05/2020-21/B-

Mumbai, dt.

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- 05/2020-21/B- 22

Mumbai, dt. 22.06.2021

The Application in GST ARA Form No. 01 of M/s. Rotary Club of Bombay Hanging Garden, vide reference ARA No. 05 dated 19.08.2020 is disposed of, as being withdrawn voluntarily and unconditionally.



[Signature]
RAJIV MAGOO
(MEMBER)

[Signature]
T. R. RAMNANI
(MEMBER)

Copy to:-

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

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. Online facility is available on gst.gov.in for online appeal application against order passed by this Advance Ruling Authority.