

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, Additional Commissioner of Central Tax, (Member)

(2) Shri. T. R. Ramnani, Joint Commissioner of State Tax, (Member)

ARN No.	AD2710200050325
GSTIN Number, if any/ User-id	27AAAAR4150R1Z3
Legal Name of Applicant	M/s. Rotary Club of Nagpur
Registered Address/Address provided while obtaining user id	260 Think House, West High Court Road, Bajaj Nagar, Nagpur Maharashtra - 440 010.
Details of application	GST-ARA, Application No. 46 Dated 19.10.2020
Concerned officer	NAG-VAT-D-004, NAGPUR
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A Category	Service Provision
B Description (in brief)	Appellants herein, Rotary Club of Nagpur, having GST Registration No. 27AAAAR4150R1Z3 is an unincorporated association of individuals. The club is affiliated to Rotary International, a worldwide organization with districts, clubs and members. The object of Rotary is to encourage and foster the ideal of service.
Issue/s on which advance ruling required	<ul style="list-style-type: none">Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods 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

NO.GST-ARA- 46/2020-21/B-

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Mumbai, dt.

31/01/2022

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 Nagpur, 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 are liable to GST as supply of services?**

A. If answer to question no. 1 is affirmative, whether it will be classified as supply of goods or services?
B. Whether the applicant would be a Taxable Person under the provisions of the Act?
C. If answer to question no. B is affirmative, who shall be person responsible under GST, as office bearers keep on changing every year?

2. Whether the Club administration charges are liable to GST?

A. If answer to question No. 2 is affirmative, whether it will be classified as supply of goods or services?
B. Whether the applicant would be a Taxable Person under the provisions of the Act?
C. If answer to question no. B is affirmative, who shall be person responsible under GST, as office bearers keep on changing every year?

3. Whether the donations received by the club are liable to GST?

A. If answer to question No. 3 is affirmative, whether it will be classified as supply of goods or services?
B. Whether the applicant would be a Taxable Person under the provisions of the Act?
C. If answer to question no. B is affirmative, who shall be person responsible under GST, as office bearers keep on changing every year?

The applicant has submitted a letter via email dated 24.01.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 19.10.2020.

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)

The Application in GST ARA Form No. 01 of M/s. Rotary Club of Nagpur, vide reference ARA No. 46 dated 19.10.2020 is disposed of, as being withdrawn voluntarily and unconditionally.


RAJIV MAGOO
(MEMBER)


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. The 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 Advance Ruling Authority.