

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.	AD271120014035W
GSTIN Number, if any/ User-id	27AAACT4948F1Z8
Legal Name of Applicant	M/s. THE BOMBAY PRESIDENCY RADIO CLUB LTD.
Registered Address/Address provided while obtaining user id	157, Arthur Bunder Road, Colaba, Mumbai City, Maharashtra, 400005.
Details of application	GST-ARA, Application No. 66 Dated 01.01.2021
Concerned officer	Division-V, Commissionerate -Mumbai South
Nature of activity(s) (proposed/present) in respect of which advance ruling sought	
A	Category
B	Description (in brief)
	Others
	Description (in Brief): The Bombay Presidency Radio Club Ltd consist of association of persons, who's primary aim is to stimulate interest in and foster the study of Radio communication and allied arts. To provide facilities within its power to bonafide experimenters to carry on practical experimental work by affording technical advice and the use of apparatus. To promote/manage/ assist in promotion of all forms of athletic sports, pastimes, etc. To promote or hold either alone or jointly with any other association, Club or person, Sports meetings, Competitions and matches and to offer, give, and contribute towards prizes, medals and awards and to promote or give or support dinners, balls, concerts, and other entertainment
Issue/s on which advance ruling required	<ul style="list-style-type: none"> • Classification of any goods or services or both • Determination of the liability to pay tax on any goods or services or both. • Whether any particular thing done by the applicant with respect to any goods and /or services or both amount to or results in a supply of goods and / or services or both, within the meaning or that term.
Question(s) on which advance ruling is required	As reproduced in para 01 of the Proceedings below

NO.GST-ARA- 66/2020-21/B- 82

Mumbai, dt. 14.06.2022

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. **THE BOMBAY PRESIDENCY RADIO CLUB LTD.** the applicant, seeking an advance ruling in respect of the following question.

Whether the amount collected by the Applicant as membership and admission fees from members is liable to GST?

The applicant has submitted a letter dated 13.06.2022 and requested that they may be allowed to voluntarily withdraw their subject application filed on 01.01.2021.

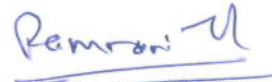
The request of the applicant to withdraw their application voluntarily and unconditionally is hereby allowed, without going into the merits or detailed facts of the case.

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. THE BOMBAY PRESIDENCY RADIO CLUB LTD., vide reference ARA No. 66 Dated 01.01.2021 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.