

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.	AD270420007402R	
GSTIN Number, if any/ User-id	27AABAR6296B1ZG	
Legal Name of Applicant	M/s. ROTARY CLUB OF BOMBAY SEA FACE	
Registered Address/Address provided while obtaining user id	16, SHANKARBARI LANE, CHIRA BAZAR, MUMBAI CITY-400002	
Details of application	GST-ARA, Application No. 15 Dated 02.09.2020	
Concerned officer	MUM-VAT-C-806, Nodal Division 01.	
Nature of activity(s) (proposed/present) in respect of which advance ruling sought		
A	Category	Others
B	Description (in brief)	<ol style="list-style-type: none"> Rotary International is an International Organization with 520+ districts, 35000+ clubs and 1.2Mn+ members spread over 216 countries engaged in various humanitarian and charitable services. Rotary Club of Bombay Sea Face (hereinafter referred to as "Club") is an unincorporated association of individuals affiliated to Rotary International. Rotary International supports Rotary clubs worldwide by coordinating global programs, campaigns, and initiatives.
	Issue/s on which advance ruling required	<ul style="list-style-type: none"> ➤ Whether applicant is required to be registered ➤ 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.

NO.GST-ARA- 15/2020-21/B- 88

Mumbai, dt. 02.11.2021

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 SEA FACE, the applicant, seeking an advance ruling in respect of the following questions.

Whether the amount collected as membership subscription and admission fees from members is liable to GST as supply of services?

The applicant has submitted a letter via email dated 29.10.2021 and requested that they may be allowed to voluntarily withdraw their subject application filed on 02.09.2020.

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 Bombay Sea Face, vide reference ARA No. 15 dated 02.09.2020 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. 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.