Bandai Namco India Private Limited (Appellant; appeal No. MAH/GST-AAAR-18/2019-20 dated 23.08.2019 against Advance Ruling No. GST-ARA-109/2018-19/B-37 dated 08.04.2019)

Appellate Authority for Advance Ruling — Maharashtra

ORDER NO. MAH/AAAR/SS-RJ/18/2018-19 Dated **21.11.2019**

Q Questions Before the Authority

- Whether the gaming zone operated by the Appellant in a mall in Mumbai could be construed as an amusement park, as the Appellant contended, or otherwise (order, para 21).
- Whether the Appellant's services fall under the reduced 18% rate for admission to amusement parks at Sr. 34(iii) of Notification No. 11/2017-C.T. (Rate), as amended by Notification No. 01/2018-C.T. (Rate), or under the 28% rate at Sr. 34(iiia) (order, paras 3 and 12 to 14).

F Facts

The Appellant runs a family entertainment centre in Oberoi Mall, Goregaon (East), Mumbai, since October 2016, with kiddie rides, arcade and redemption games, carnival games and a play area, mostly coin or card operated. It was registered under the earlier service tax and entertainment tax regimes and, after GST, charged 28% on admission to these facilities. After Notification 01/2018 reduced the rate for admission to amusement parks, it sought a ruling on whether its centre qualifies as an amusement park.

H Ruling

Whether the Appellant's mall gaming zone is an amusement park (18%) or an amusement facility (28%)	**Amusement facility, not amusement park. Taxable at 28% (CGST 14% + SGST 14%) under Sr. 34(iiia) of Notification 11/2017-C.T. (Rate), as amended by Notification 01/2018-C.T. (Rate).**	The order is framed as an upholding of the AAR ruling and gives no separate per-question answers. The row reflects its operative ORDER paragraph (para 30). The order has no separate RULING section; its operative part is the ORDER at page 25.

The Appellant's gaming zone in the closed premises of the mall is not an amusement park. It is an amusement facility, more reasonably described as an amusement arcade, and falls under **entry 34(iiia) at 28% (CGST 14% and SGST 14%)** . The Appellate Authority upheld the Advance Ruling Authority's order.

R Reasoning

The Appellate Authority noted that GST does not define 'amusement park' or 'amusement facility', so it looked to the erstwhile definition of 'amusement facility' in section 65(B)(9) of the Finance Act, 1994, together with dictionary and Wikipedia meanings. It found that amusement parks are large open-area facilities built for long-lasting operation, such as theme parks, water parks and fairground rides, whereas the Appellant's arcade games sit inside a covered mall unit. It concluded that the activity is best described as an amusement arcade, which is within the definition of amusement facility, so entry 34(iiia) applies. The order does not engage with the Appellant's arguments based on the 22 January 2018 press release, the Bombay Entertainment Duty Act definition, or the burden of proof under the Dilip Kumar judgment beyond noting the parties' submissions.

P Provisions Relied On

- Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, Sr. 34(iii) and (iiia), as amended
- Notification No. 01/2018-Central Tax (Rate) dated 25.01.2018
- Section 65(B)(9) of the Finance Act, 1994 (erstwhile), definition of 'amusement facility'
- Section 2(a-1) of the Bombay Entertainment Duty Act, 1923 (cited by the parties and considered)
- Commissioner of Customs (Import), Mumbai v. Dilip Kumar and Company (Supreme Court), as cited by the parties on strict c…

! For the Practitioner

This order helps the revenue side and shows that a mall-based arcade or gaming zone in closed premises will be classified as an amusement facility at 28%, not as an amusement park at the reduced rate. It is useful for operators whose activity is mainly coin-operated gaming indoors. It does not decide how the reduced rate applies to genuine theme or water parks, or whether a park in a building could ever qualify, and it does not address the press release or the Bombay Entertainment Duty Act definition on the merits.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> mah aaar ss-rj 18 2018-19 21.11.2019.pdf

Prepared 14-11-2026.

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