

KPH Dream Cricket Pvt. Ltd.

Authority for Advance Ruling — Madhya Pradesh

Order No. 05/2018

Dated 04.07.2018

Q Questions Before the Authority

- Whether free tickets given as "Complimentary tickets" falls within the definition of supply under the CGST Act 2017 and thus whether the Applicant is required to pay GST on such free tickets?
- Whether the Applicant is eligible to claim Input Tax Credit (for short ITC) in respect of complimentary tickets?

F Facts

The Applicant is a franchisee of BCCI operating the IPL cricket team Kings XI Punjab and held matches at Indore. It intended to issue complimentary tickets without monetary consideration for public relations and courtesy. The Applicant sought an advance ruling regarding GST liability on these complimentary tickets and its eligibility to claim input tax credit thereon.

H Ruling

The application for Advance Ruling was **dismissed as withdrawn** at the request of the Applicant. The Authority did not express any opinion on the merits of the questions raised as the Applicant sought withdrawal following the issuance of CBIC Circular No. 47/21/2018-GST.

R Reasoning

During the proceedings, the Applicant submitted a letter stating that the questions posed had been clarified by the CBIC vide Circular No. 47/21/2018-GST dated 08.06.2018. The Applicant requested to withdraw its application without prejudice. The Authority allowed the withdrawal without examining the merits or expressing any opinion on the substantive questions raised.

P Provisions Relied On

Section 97(2) of the CGST Act, 2017

CBIC Circular No. 47/21/2018-GST dated 08.06.2018

! For the Practitioner

This order merely records the **dismissal of an application as withdrawn** following relevant departmental clarification via a CBIC circular. It does not decide or establish any legal precedent on the taxability of complimentary tickets or associated ITC.

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 -> [order_kph_dream_cricket_pvt.ltd.pdf](#)

Prepared 20-10-2026.

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