M/s Chandmal Narayandas Consortium, 34/7, Jatiya Colony, Pahar Ganj, Ajmer, Rajasthan 305001 (GSTIN 08AAEAC0486H1ZS)

Authority for Advance Ruling — Rajasthan

Advance Ruling No. RAJ/AAR/2019-20/24. Date of Ruling printed as 24.1… Dated **24.10.2019**

Q Questions Before the Authority

- What is the applicable rate of GST on entry fees collected for allowing entry into Municipal Park Subhash Udhyan?
- What is the applicable rate of GST on ticket charges for the Toy Train facility provided in Municipal Park Subhash Udhyan?
- What is the applicable rate of GST on ticket charges for the Pedal Boat facility provided in Municipal Park Subhash Udhyan?

F Facts

The applicant holds a contract from Ajmer Municipal Corporation for integrated operation, maintenance and management of recreation facilities and amenities within Subhash Udhyan, a municipal park in Ajmer. It charges an entry fee, as authorised by the Corporation, and also charges for a Toy Train and Pedal Boat. The applicant's view was that entry fees under Rs 250 per person, and the Toy Train and Pedal Boat tickets, were exempt from GST. The jurisdictional officer took the opposite view.

H Ruling

Q(a): GST rate on entry fee for entry into Subhash Udhyan (Municipal Park)	**18% (SGST 9% + CGST 9%)**	The order gives no separate rate for the entry fee. The ruling applies one rate to all three items. Entry fee under Rs 250 per person was claimed to be exempt; the authority rejected this.
Q(b): GST rate on Toy Train ticket charges in Subhash Udhyan	**18% (SGST 9% + CGST 9%)**	The applicant's claimed exemption for toy train tickets was rejected.
Q(c): GST rate on Pedal Boat ticket charges in Subhash Udhyan	**18% (SGST 9% + CGST 9%)**	The applicant's claimed exemption for pedal boat tickets was rejected.

The authority held that entry fees, Toy Train tickets and Pedal Boat tickets at Subhash Udhyan are taxable at **18% (SGST 9% + CGST 9%)** . It rejected the applicant's claim of exemption, finding that the activities are recreational and amusement services under heading 9996 and are not covered by the exemption notification relied on by the applicant.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

R Reasoning

The authority accepted the jurisdictional officer's view that the entry fee, Toy Train and Pedal Boat are recreational and amusement activities. It placed them under Chapter Heading 9996 (Recreational, Cultural and Sporting Services) in Sl. No. 34 of Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended, and applied the 18% combined rate shown in the ruling. It then held that the activity is not covered by Notification No. 12/2017-Central Tax (Rate), dated 28.06.2017 as amended, so the applicant's exemption claim fails. The order does not state which sub-entry of Sl. No. 34 it applies to each activity.

P Provisions Relied On

- Section 97(2)(a) and Section 97(2)(e) of the CGST/SGST Act, 2017 (advance ruling jurisdiction: classification and determinati…
- Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017, as amended: Sl. No. 34, Heading 9996
- Notification No. 12/2017-Central Tax (Rate), dated 28.06.2017, as amended (exemption notification; held not applicable)
- Jurisdictional officer's comment relying on HSN 9996 (services by way of admission to entertainment events or access to amu…

! For the Practitioner

A practitioner advising a municipal or public park operator charging entry fees, toy train or pedal boat tickets can cite this ruling for an 18% rate and for the proposition that a sub-Rs 250 threshold does not, by itself, bring such charges within the exemption. The ruling does not explain which Sl. No. 34 sub-entry applies to each item, so it should not be relied on for a rate other than 18% without checking the notification. It also does not decide the position for other municipal parks or differently structured operations.

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 -> raj_aar_24_2019-20_24.10.2019_cnc.pdf

Prepared 13-11-2026.

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