M/s. Junior Chamber International India

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-43/2019-20/B-09, Mumbai Dated **17.01.2020**

Q Questions Before the Authority

- Since the amount collected as membership fees from Local Organization Members (LOMs) is in the nature of affiliation fees applied to meet the objects of the trust, with no furtherance of business, no services rendered, no goods traded and no provision of services to members, whether GST is applicable on such membership fees received?
- Whether other incomes received by the Trust are liable to GST?

F Facts

JCI India is a membership-based NGO working in India since 1949 to develop the leadership skills of young people. It is affiliated to Junior Chamber International, and it is registered under section 12A read with section 12AA of the Income Tax Act, 1961. It collects membership fees from Local Organization Members, which it treats as affiliation fees applied to its objects, and it also receives other incomes.

H Ruling

The authority did not decide the questions on their merits. On the applicant's letter dated 01.01.2020 seeking to withdraw, the application was allowed to be withdrawn voluntarily and unconditionally, without going into the merits or detailed facts of the case. The application was accordingly disposed of as withdrawn.

R Reasoning

The applicant wrote on 01.01.2020, before the preliminary hearing fixed for 02.01.2020, asking to withdraw its application filed on 13.09.2019. The authority allowed the withdrawal under the advance ruling procedure in sections 97 and 98 of the CGST and MGST Acts. Because the application was withdrawn, the order contains no ruling on whether GST applies to the membership fees or to other incomes.

P Provisions Relied On

Section 97, CGST Act, 2017 and MGST Act, 2017 (application for advance ruling)

Section 98, CGST Act, 2017 and MGST Act, 2017 (procedure on receipt of application)

! For the Practitioner

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

This order is useful only as a record that the application was withdrawn and that the membership-fee and other-income questions were never decided. It gives no ruling that a practitioner can rely on for LOM affiliation fees or for other receipts of a similar trust. Anyone advising a comparable membership NGO on these points will need a separate ruling or the statute and notifications themselves.

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_aar_43_2019-20_b-09_17.01.2020_jcii.pdf

Prepared 17-11-2026.

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