

AUTHORITY FOR ADVANCE RULING – MADHYA PRADESH

Goods and Service Tax()

O/o THE COMMISSIONER, COMMERCIAL TAX,

MOTI BUNGALOW,

MAHATMA GANDHI MARG, INDORE (M.P.) - 452007

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PROCEEDINGS OF THE AUTHORITY FOR ADVANCE RULING

U/S,98 OF THE GOODS AND SERVICES TAX ACT ,2017

Members Present

1. Rajiv Agrawal
Additional Commissioner ,
Office of the Commissioner,CGST and Central Excise, Indore
2. Manoj Kumar Choubey
Joint Commissioner ,
Office of the Joint Commissioner of Commercial Tax, Indore Division-1

GSTIN Number. If any/User-id	23AADCK3039P2ZC
Name and address of the applicant	KPH DREAM CRICKET PVT. LTD. Holkar Stadium, IDA Building, Race Course Road INDORE (M.P.)
Date of Application	
Clause(s) of section 97(2) of CGST/SGST Act, 2017 under which the question(s) raised	a)classification of any goods or services or both; d) admissibility of input tax credit of tax paid or deemed to have been paid;
Date of Personal hearing	11.05.18
Present on behalf of applicant	Shri Praveen Kashyap, Advocate & Shri L.C. Gupta, CFO of the applicant
Case Number	05/2018
Order dated	04.07.18
Order No.	05/2018

PROCEEDINGS

(Under section 98 of the Central Goods and Services Tax Act 2017 and Madhya Pradesh Goods and Services Tax Act,2017)



1. BRIEF FACTS OF THE CASE:

- 1.1. M/s. KPH Dream Cricket P.Ltd. (hereinafter referred to as 'the Applicant'), having its registered office at S-15/16, Central Mall, Industrial Area Phase-I, Chandigarh-160002, is a franchisee of the Board of Control for Cricket in India (BCCI) for the purpose of establishing and operating a cricket team to participate in Indian Premier League T-20 Cricket Tournament under the title "Kings XI Punjab". The applicant's team participates in IPL at different venues including their 'Home Grounds' in Mohali (Punjab) & Indore (M.P.). The Applicant are registered with the GSTN holding **GSTIN 23AADCK3039P2ZC**.
- 1.2. The Applicant, during the course of holding matches at Indore, desired to give "Complimentary Tickets" on account of courtesy/public relationship without any monetary consideration from the recipient/holder.
- 1.3. In view of the above activity of providing Complimentary tickets the Applicant have approached the Authority seeking ruling on the questions as detailed hereunder:

2. QUESTIONS RAISED BEFORE THE AUTHORITY:

The following questions have been posed before the Authority, with reference to the activity undertaken by the Applicant:

- 2.1. *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?;*
- 2.2. *Whether the Applicant is eligible to claim Input Tax Credit (for short ITC) in respect of complimentary tickets?*

3. RECORD OF PERSONAL HEARING:

- 3.1. Shri Praveen Kashyap, Advocate and Shri L.C.Gupta, CFO of the Applicant appeared on behalf of the applicants for personal hearing on 11.05.18 and reiterated the submissions already made in the application. They also sought few days' time to submit additional submission in respect of the questions posed before the Authority.
- 3.2. Subsequently, the Authorised Signatory of the Applicant furnished a letter dtd.29.06.2018 sent by email on 02.07.18 before the Authority, stating that the questions on which the Applicant sought Advance Ruling have been clarified by the CBIC vide Circular Number 47/21/2018-GST dtd.08.06.2018 (Serial Number 1.1) and hence they wish to withdraw their application.
- 3.3. It was further submitted that
'No action pre-judicial to the interest of the applicant may be taken without affording an opportunity of personal hearing in the matter.'



4. DISCUSSIONS AND FINDINGS:

- 4.1. We have carefully considered the submissions made by the applicant in the application. We have also taken a note of the letter dtd.29.06.2018 of the applicant, where under they have sought withdrawal of their instant application.
- 4.2. Though the questions raised in the application need a detailed discussion in view of the prevailing law, since the Applicant have sought withdrawal of application on their own volition, we do not think either appropriate or incumbent upon us to delve into the matter at length. **However, it would be worth mentioning here that the Authority does not express any opinion on the submissions made by the Applicant in support of their contention of the issue at hand.** We are inclined to allow withdrawal of application without going into the merits of the case.
- 4.3. The Applicant has made an opinion of its own in respect of CBIC Circular No.47/21/2018-GST dtd.08.06.2018, which we have not examined since the Applicant has sought withdrawal of application. **Thus while allowing the Applicant to withdraw the instant application, we refrain ourselves from commenting upon the merits of the case.** Accordingly, this withdrawal at the behest of the party shall be without prejudice to any action that may be taken against the applicant under the CGST Act 2017/IGST Act 2017/MPGST Act 2017 or any other law for the time being in force in India and Madhya Pradesh.

RULING

5. The Application for Advance Ruling filed by the Applicant is dismissed as withdrawn at the behest of the Applicant.

-sd-
RAJIV AGRAWAL
(MEMBER)

No. 05/2018/A.A.R/R-28/25
Copy to:-

1. Applicant
2. The Principal Chief Commissioner, CGST & Central Excise, Bhopal Zone, 35C, GST Bhavan, Arera Hills, Bhopal.
3. The Commissioner(SGST), Indore
4. The Commissioner, CGST & Central Excise, Manikbagh palace, P.O. No.10Indore
5. The Concerned Officer
The Jurisdictional Officer – State/Central

-sd-
MANOJ KUMAR CHOUBEY
(MEMBER)

INDORE Dt. 04-07-2018

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[Handwritten Signature]

