

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

SERVICE TAX Appeal No. 10349 of 2013-DB

[Arising out of Order-in-Original/Appeal No 292-2012-STC-SKS-COMMR-A-AHD dated 13.12.2012 passed by Commissioner of Service Tax-AHMEDABAD]

Gujarat Club

Behind City Civil Court,
Bhadra, AHMEDABAD, GUJARAT

.... Appellant

VERSUS

Commissioner of Central Excise & ST, Ahmedabad

7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhavan, Ambawadi,
Ahmedabad, Gujarat-380015

.... Respondent

APPEARANCE :

Shri Amit Laddha, Advocate for the Appellant
Shri Ajay Kumar Samota, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. RAMESH NAIR, MEMBER (JUDICIAL)
HON'BLE MR. C.L. MAHAR, MEMBER (TECHNICAL)**

DATE OF HEARING: 01.03.2023

DATE OF DECISION: 27.04.2023

FINAL ORDER NO. A/11031 / 2023

RAMESH NAIR :

The issue involved in the present case is that whether the subscription received towards sale of play cards and for playing play cards from the Members is liable to service tax under the head of Club or Association Service.

2. Shri Amit Laddha, learned Counsel appearing on behalf of the appellant submits that the issue is now settled by the Hon'ble Supreme Court Larger Bench judgment in the case of *State of West Bengal vs. Calcutta Club Limited – 2019 (29) GSTL 545 (S.C.)*.

3. Shri Ajay Kumar Samota, learned Superintendent (AR) appearing on behalf of the Revenue reiterates the findings of the impugned order.

4. On careful consideration of the submissions made by both sides and perusal of record, we find that the issue is squarely covered by the Hon'ble Supreme Court judgment in the case of *State of West Bengal vs. Calcutta Club Limited (supra)* wherein the Apex Court held that since the Club consists of members and there is no different entity and relationship between the Club and its Members therefore, service to self cannot be liable to service tax. On this principle it was held that Club or Association Service between the club and its members is not taxable.

5. In view of the above Apex Court judgment, the issue is no more *res-integra*. Accordingly, the impugned order is set-aside and the appeal is allowed.

(Pronounced in the open court on 27.04.2023)

(Ramesh Nair)
Member (Judicial)

(C L Mahar)
Member (Technical)