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Now a days, it's essential to understand the Goods and Services Tax (GST) implications for clubs, associations & societies. Recent decisions in favour of clubs, associations & societies may have led some to believe that they are not liable to pay GST. However, a closer examination of previous Supreme Court decisions and the retrospective amendment made by the government reveals a more complex situation. The Supreme Court's decision in case of Calcutta Cricket Club has established certain principles regarding the taxability of clubs and associations. This decision has Implications for how indirect tax is not applicable to such organizations by applying mutual concept theory. Thereafter the government's retrospective amendment by inserting S.7(aa) in the finance All 2021 effective from 2022, further complicates the issue. The benefit given by Apex Court was taken away by above amendment. Some High Court nullified the principle of mutuality that was expounded in.....