



Deepali Mehta

Sr. No. Section Particulars Implications of Amendments 1 7(aa) Activities or transactions, by a person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration. All clubs, Societies, Trade bodies & Associations etc will now have to pay GST on any Goods or service provided to its members from 01.07.2017. Provided they have crossed the threshold limit exemption of INR 20Lakhs [at present]. If they are already charging GST then no need to pay again.....