

Ashit Shah

19 GST on Maintenance Charges, Electricity Charges collected by residential complex Facts of the matter The applicant is a non-profit entity, registered under Telangana Mutually Aided Co- Op Society Act, and consists of only residential flats/members. They are collecting maintenance charges from members which exceeds INR 7,500 per month, per member and also collecting electricity charges for common area of the residential complex. They seek ruling on (i) whether GST would be charged on the entire amount or just on the contribution exceeding INR 7,500; and (ii) on collection of electricity charges which is just a re-imbursement. Observation by Authority The Serial No. 77 of N. No. 12/2017 states that service by an unincorporated body or a non-profit entity to its own members is exempt up to an amount of INR 7,500 per member for sourcing goods or services from a 3rd person for the common use of its m.....