



Rotary club's activity of receiving contribution from members for expending on various expenses constitutes 'business'.

Maharashtra AAR holds that Rotary Club's activity of receiving contributions society from its members for expending the same for weekly and other meetings and administrative expenses, including the expenses for location and light refreshments amounts to Supply of services u/s 7 of CGST Act; On perusal of definition of Supply u/s 7 as amended in Budget 2021, envisages that Applicant Society and its members are distinct persons and contribution received by Applicant from its members is nothing but consideration received for supply of goods/services as a separate entity; Thus, apprises that amendment clearly treats Applicant and its members as two different persons where there is supply of services from the Applicant to its members and in the instant case, there is a supply by the Applicant to its members and consideration is received in the form of fees.