

ISSUES IN ADVANCE RULING UNDER GST LAW

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ADVANCE RULING – RELVANT PROVISIONS

- Chapter XVII
- Section 95 to 106
- Rules 103 to 107A
- Advance Rulings – *In search of clarity?*

QUESTIONS

➤ Advance Ruling can be sought for -

- ↔ Classification issues
- ↔ Applicability of Notification issued
- ↔ Determination of time and value of supply
- ↔ Admissibility of ITC
- ↔ Determination of liability to pay tax
- ↔ Whether applicant is required to be registered
- ↔ Whether a particular transaction / activity results in supply or not

APPLICABILITY

➤ Advance Ruling shall be binding only on -

- ↔ The applicant
- ↔ The concerned officer or the jurisdictional officer in respect of the applicant

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- Cross charge for employees cost.
- Restaurant, can it opt for 18% & take full ITC?
- Supply to SEZ.
- Canteen Services to Employees.
- Liaison Office requires registration or not?
- Fees from members of club liable to GST?
- Penal interest liable to GST?
- Support Services Vs. Intermediary Services.
- Promotion Services Vs. Intermediary Services.
- Canteen Services Vs. Outdoor Catering Services.

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Cross Charge of Employees Cost

➤ Entry 2 of Schedule I versus Entry 1 of Schedule III

- ↪ Entry 2 of Schedule I – Supply of G/S/B between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business.
- ↪ Entry 1 of Schedule III – Services by an employee to the employer in the course of or in relation to his employment.

Columbia Asia Hospitals Pvt. Ltd. [2018(15) GSTL 722 (AAR-GST)] (Advance Ruling No. KAR ADRG 15/2018, dated 27-7-2018)

➤ Facts of the Case

- ↪ Assessee in the business of providing healthcare services with 11 hospitals registered in 6 different states and the corporate, Indian Management Office (IMO) registered at Bangalore, Karnataka.
- ↪ IMO employees discharge functions that are common across all units & there are no invoices raised by the IMO treating the same as activities carried out by employees in the course of or in relation to his employment which does not amount to supply of services.
- ↪ The IMO receives certain services the cost of which are allocated to other units in proportion to the turnover of each unit and discharges IGST on the same.

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Columbia Asia Hospitals Pvt. Ltd.

➤ Question on which Advance Ruling is sought

- ↪ Whether the activities performed by the employees at the corporate office in the course of or in relation to employment such as accounting, other administrative and IT system maintenance for the units located in the other States as well i.e. distinct persons as per Section 25(4) of the CGST Act, 2017 shall be treated as supply as per Entry 2 of Schedule I of the CGST Act or it shall not be treated as supply of services as per Entry 1 of Schedule III of the CGST Act?

➤ Held by AAR

- ↪ The Karnataka AAR held that the transaction between the IMO and other units was a 'supply' under Entry 2 of Schedule I.
- ↪ The assessee went on an appeal to the AAAR.



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Columbia Asia Hospitals Pvt. Ltd.

➤ Applicant appealed before AAAR and its contention were

- ↗ Employer-Employee relationship even persists with the distinct entities.
- ↗ Employment Contract qua the Entity and not qua the particular GST registered unit.
- ↗ Terms of Contract: “Your appointment will be subject to –
1.6. your agreement that you will be prepared to travel or reside and work in any of the company’s facilities, in India or abroad, for such period as is necessary for the proper performance and exercise of your duties in connection with this employment or as the company shall from time to time direct. And such as even, you will be governed by the rules and regulations in these regards as may be applicable to you in the deputed place, from time to time”
- ↗ Separate Registration only procedural, existence of the company goes beyond the confine of GST law.
- ↗ Relied on the Decision of the CESTAT in the case of Franco India and Milind Kulkarni as prevalent in Service Tax regime.

➤ Decision of AAAR

- ↗ Upheld AAR’s decision, the transaction envisaged was covered under Entry 2 of Schedule I
- ↗ Two separately registered units of same legal entity to be considered as “distinct entity”
- ↗ No employer-employee relationship exists with the distinct entities
- ↗ Decisions rendered in ST not applicable as the taxable event under ST and GST are vastly different.

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Restaurant Services

➤ Taxable @ 18% with ITC versus Taxable @ 5% without ITC

- ↗ Notification No. 46/2017 – CT(R), dated 14.11.17 provides for GST @ 2.5% in item (i) with the condition
“Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. IV]”
- ↗ Item (ix) in the same heading reads as
(ix) Accommodation, food and beverage services other than (ii), (iii), (v), (vi), (vii) and (viii) above
Explanation.- For the removal of doubt, it is hereby clarified that, shall attract central tax @ 2.5% without any input tax credit under item (i) above and shall not be levied at the rate as specified under this entry.
- ↗ Sr. No. 35 of Notification No. 11/2017 – CT(R), dated 28.06.17 provides for
Other services (washing, cleaning and dyeing services; beauty and physical well-being services; and other miscellaneous services including services nowhere else classified) taxable @ 18%.

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Coffee Day Global Limited [2018(17) GSTL 121 (AAR-GST)] (Advance Ruling No. KAR ADRG 21/2018, dated 21-8-2018)

☛ Facts of the case

☛ The Applicant runs the business of standalone restaurants that serve food and non-alcoholic beverages.

☛ Question on which Advance Ruling is sought

☛ Whether the applicant is entitled to pay GST @ 18% (CGST-9% and SGST-9%) and claim input tax credit?

☛ Contentions of the Applicant

☛ Right under Section 16(1) is conferred by the Statute and cannot be taken away by way of Notification.

☛ Notification No. 46/2017 – CT(R) dtd. 14.11.17 - “provided that”- is subject to condition if the condition not fulfilled tax needs to be discharged at full rate.

☛ Restaurants inside 5 Star hotels will be eligible for ITC – Violation of Article 14 of the COI (which guarantees equality before Law).

☛ The Applicant will be covered under residuary entry in serial no. 35.

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Coffee Day Global Limited

☛ Decision of AAR

☛ The applicant shall only be liable to discharge GST @ 5% under Notification No. 46/2017.

☛ Section 16(1) of CGST Act – Right is subject to conditions and restrictions provided.

☛ Explanation to Notification No. 46/2017 – specific provision

☛ There is specific explanation to item (ix) which does not allow one to opt for residual entry in heading 9963

☛ Services rendered specifically classified under Heading 9963 – Heading 9997 for services not specifically classified.



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Supply to SEZ

➤ Inter-State Supply versus Intra-State Supply

- ↪ Section 7(5)(b) of IGST Act: Supply of G/S/B -
to or by a SEZ developer or a SEZ unit
shall be treated to be a supply of G/S/B in the course of inter-State trade or commerce.
- ↪ Proviso to Section 8(1) of the IGST Act: “Provided that the following supply of goods shall not be treated as intra-State supply, namely:-
Supply of goods to or by a SEZ developer or a SEZ unit”
- ↪ Proviso to Section 8(2) of the IGST Act:
“Provided that the intra-State supply of services shall not include supply of services to or by a SEZ developer or a SEZ unit”



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Gogte Infrastructure Devp. Corp. Ltd. [2018(13) GSTL 114 (AAR-GST)] (Advance Ruling No. KAR ADRG 2/2018, dated 21-3-2018)

➤ Facts of the case

- ↪ The Applicant is engaged in hotel business and provides hotel accommodation and restaurant services. They are providing services to the employees and guests of some of the units in SEZ, in addition to the regular customers. They are charging SGST and CGST at the applicable rates. The SEZ units contended that the services are being supplied/rendered to SEZ units only and hence rate of GST is NIL as per provisions of Section 16(1)(b) of IGST Act, 2017.

➤ Question on which Advance Ruling is sought

- ↪ Whether the Hotel Accommodation and Restaurant services provided by applicant, within the premises of the Hotel, to the employees and guests of SEZ units, be treated as supply of goods and services to SEZ units in Karnataka?

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Gogte Infrastructure Devp. Corp. Ltd.

➤ **Contentions of the Applicant**

- ↵ That their hotel is situated outside the SEZ and also independent of SEZ; that the billing is done on SEZ company for employees of SEZ; that SEZ units gave letter to the hotel to provide billing in their name whenever any of their guest/employee uses the services/facilities.
- ↵ Supply of G/S/B to a SEZ developer or a SEZ unit are treated as 'Zero-Rated Supply' in terms of Section 16(1)(b) of IGST Act, 2017.

➤ **Decision of AAR**

- ↵ The Hotel Accommodation and Restaurant services being provided by the applicant, within the premises of the Hotel, to the employees and guests of SEZ units, cannot be treated as supply of G/S to SEZ units in Karnataka and **hence the intra-State supply** and are taxable accordingly.
- ↵ It is clearly evident from Section 16(1)(b) of IGST Act, 2017 and Rule 46 of CGST Rules, 2017 that the supplies of G/S/B towards the authorised operations only shall be treated as supplies to SEZ Developer/SEZ Unit.
- ↵ The services rendered by the applicant are neither the part of authorised operations nor consumed inside the SEZ as per POS provisions as in instant case it is immovable property based and performance based.

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Sapthagiri Hospitality Pvt. Ltd. [2018(18) GSTL 91 (AAR-GST)]

(Advance Ruling No. GUJ/GAAR/RULING/2018/14, dated 30-7-2018)

➤ **Facts of the case**

- ↵ The Applicant is a Co-Developer for providing infrastructure facilities in SEZ and inter-alia rendering Accommodation services to client located in SEZ as well outside the SEZ.

➤ **Question on which Advance Ruling is sought**

- ↵ Whether GST will be applicable in both the scenario i.e. services to clients located in SEZ and outside SEZ.

➤ **Contentions of the Applicant**

- ↵ In view of the Provisions of Sec.16(1)(b) of the IGST Act, 2017 the company running a hotel in SEZ should not be made liable to pay GST considering the services provided by it as 'zero-rated supply.'
- ↵ POS in terms of Section 12 of IGST Act shall be the location of the hotel itself i.e. SEZ. Hence, there shall not be the requirement to pay GST either on the services provided to clients located in SEZ or a visitor coming from a territory outside SEZ as place of supply as well as the location of supplier providing the said services is within SEZ only.

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Sapthagiri Hospitality Pvt. Ltd.

Decision of AAR

- ↵ Provisions of Section 7 and Section 8 of IGST Act, 2017 read with the definition of SEZ developer given at Section 2(20) of IGST Act, mandate that all the supply of goods or services made by or to SEZ Co-developer would be considered as inter-State supply and the levy of IGST is attracted at the applicable rate.
- ↵ A combined reading of Section 16(1) of IGST Act and Section 2(m)(iii) of SEZ Act indicate that supply of services made by the applicant to other units or developers of SEZ would be zero-rated supply.
- ↵ The services rendered by the applicant are neither the part of authorised operations nor consumed inside the SEZ as per POS provisions as in instant case it is immovable property based and performance based.
- ↵ Rendering of services from SEZ to DTA does not qualify as Zero-rated supply in terms of Section 16 of IGST Act, 2017. Therefore, SEZ Unit/developer making inter-State supply to DTA would be liable to pay IGST under IGST Act.

↻ **Circular No. 48/22/2018-GST, dated 14th June, 2018** issued to give correct position.

Canteen Services to Employees

Supply versus Not in the course or furtherance of business

- ↵ Section 7(1) of CGST Act: Supply includes -
 - (a) *all forms of supply of G/S/B such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business; . . .*
- ↵ Section 2(17): Business includes -
 - (a) *any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;*
 - (b) *any activity or transaction in connection with or incidental or ancillary to sub-clause (a);*
 - (c) *any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;*
- ↵ Press Release issued on 13th July, 2017
“Even though the sale of gold by an individual is for a consideration, it cannot be said to be in the course of or in furtherance of his business (as selling old gold jewellery is not the business of the said individual), and hence does not qualify to be a supply per se. Accordingly, the sale of old jewellery by an individual to a jeweller will not attract the provisions of Section 9(4) and the jeweller will not be liable to pay tax under RCM on such purchases”.

Caltech Polymers Pvt. Ltd. [2018(18) GSTL 373 (AAAR-GST)]

➤ Facts of the case

- ↵ The Applicant provides canteen services exclusively to their employees, not as a business activity, without any profit margins in observance with the requirements under the Factories Act, 1948. The employees were charged for the food at cost.

➤ Question on which Advance Ruling is sought

- ↵ Whether reimbursement of food expenses from employees for the canteen provided by company comes under the definition of outward supplies as taxable under GST Act

➤ AAR held

- ↵ That the transaction was an outward supply of food under Sec. 2(17)(b) transaction incidental or ancillary to the main business.



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Caltech Polymers Pvt. Ltd.

➤ Contentions of the Applicant

- ↵ Activity does not qualify as “Supply” as not in course or furtherance of business.
- ↵ Mandatory i.e. Statutory requirement as per the Factories Act.
- ↵ Pre-GST covered under Mega Exemption Notification No. 25/2012 -ST dated 20.06.2012
- ↵ CBIC Press release – Sale of gold by individual.
- ↵ Entry I Schedule III – services by employee to employer in the course of in relation to his employment – food provided is against the employment contract and hence for services by employee to employer.

➤ Decision of AAAR

- ↵ Activity liable to GST as it is in the nature of supply.
- ↵ Transaction ancillary to main business – Sec. 2(17)(b).
- ↵ Even though no profit still fitting into the definition of consideration as per Sec. 2(31) and hence taxable.
- ↵ Unlike Notification 25/2012-ST, no similar exemption under GST.

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Liaison Office
Habufa Meubelen B.V. [2018(14) GSTL 596 (AAR-GST)]
(Advance Ruling No. RAJ/AAR/2018-19/05, dated 16-6-2018)

🔑 **Facts of the case**

- ✎ The Applicant is established as a liaison office between its HO at Netherlands and its Indian suppliers for the sole reason of quality management with prior permission of RBI.
- ✎ The applicant is not allowed any commercial, trading or industrial activities.
- ✎ The HO is responsible for reimbursement of all expenses and payment of salaries.

🔑 **Question on which Advance Ruling is sought**

- ✎ Whether the reimbursement of all expenses and salaries paid by HO to liaison office established in India is liable to GST as supply of service. Especially when no consideration for any services is charged/paid?
- ✎ Whether the applicant is required to get registered under GST?
- ✎ If it is assumed that the reimbursement of expenses and salary claimed by liaison office is a consideration towards a service, then what will be the place of supply of such service?

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Habufa Meubelen B.V.

🔑 **Contentions of the Applicant**

- ✎ Applicant does not have any independent revenue or clients.
- ✎ No commercial / industrial / trading activity or extending business in own name.
- ✎ No contracts without permission of RBI.
- ✎ No other fee / commission / remuneration charged or earned in India.
- ✎ The only amount received from HO is towards expenses and salary of employees.
- ✎ Sec 2(102) definition of the service “for which a separate consideration is charged”.

🔑 **Decision of AAR**

- ✎ Liaison office in India does not render any consultancy or other services directly/indirectly, with or without any consideration
- ✎ Liaison office does not have significant commitment powers, except those which are required for normal functioning of the office, on behalf of Head Office
- ✎ No separate consideration for any service is being charged by the liaison office & reimbursement claimed by the applicant from their HO is also falling out of the purview of the supply of service.
- ✎ Hence, the transaction is not liable to GST and hence no need to get registered.

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Lions Club of Poona Kothrud

🔍 Facts of the case

- ↪ Lions Club & Lions District consists of AOPs, joined together to undertake social activities without any profit motive.
- ↪ Funds collected as fees are pooled together to be expended for meeting expenses & forwarding to international office for administrative expenses.
- ↪ Surplus, if any is used for Charitable activities.

🔍 Question on which Advance Ruling is sought

- ↪ Whether the applicant is required to be registered under the CGST Act?

🔍 Contentions of the Applicant

- ↪ Sec. 7(1)(a) – supplier and recipient must be different.
- ↪ Sec. 2(84) defines persons – cannot deem association and members as different persons.
- ↪ Service tax & GST Regime – Positions are different.
- ↪ Sec. 2(17)(e) business definition requires provision of facilities or benefits to members.
- ↪ Principle of mutuality.
- ↪ In Related person there must be 2 persons but since club & members are same person, they shall not be considered as related persons.
- ↪ Due to above various reasons transactions cannot be treated as supply.

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Lions Club of Poona Kothrud

🔍 Contention of the Department

- ↪ “Business” – includes services by way of club to its members for subscription or any other consideration, hence it is covered in the definition of Supply.

🔍 Decision of AAR

- ↪ As contended by the department even though the term “business” includes services by way of club to its members for subscription or any other consideration, **but registration is not required in the case of the applicant.**
- ↪ Club is not formed to provide any supply of G/S to its members qua the fees received from them. Since no supply qua the fees received thus no supply at all.
- ↪ The amount is collected to meet the expenditure incurred and for social causes and hence will not be for business.



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Penal Interest

Bajaj Finance Limited [2018(19) GSTL 298 (AAR-GST)]

➤ Facts of the case

- ↵ The Applicant is a NBFC that provides various types of interest bearing loans to customers. In case of delay in payment of EMI, the bank charges a 'penal/default interest' for the number of days of delay and is calculated at a fixed percentage at the rate of 2-4% per month, depending on the type of loan.

➤ Question on which Advance Ruling is sought

- ↵ Whether the Penal Interest is to be treated as interest for the purpose of exemption under Sr. No. 27 of Notification No. 12/2017-CT (R), dated 28-6-2017?
- ↵ If the answer to the above is negative, whether the activity of collecting penal interest by the applicant would amount to a taxable supply under the GST regime?



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Bajaj Finance Limited [2018(19) GSTL 298 (AAR-GST)]

➤ Contentions of the Applicant

- ↵ It is an additional interest on overdue loan instalment i.e. part of interest – hence exempted.
- ↵ Any amount paid over and above principal is interest only and vide N. No. 12/2017 it is exempted.
- ↵ It is in nature of liquidated damages. Internationally, damages of breach of contract not taxed.
- ↵ It is in nature of penalty.
- ↵ Sec. 15 (2)(d) – Treatment given to main supply is to be accorded. Main supply is exempt from GST.
- ↵ Not a deemed service under Sch. II Entry 5(e), non-performance of the contract is not an activity.

➤ Contentions of the Department

- ↵ Bounce charges on non-performance of contract – treated as supply of service – consideration in form of charges / liquidated damages.

➤ Decision of AAR

- ↵ **GST chargeable**, as applicant themselves defines penal charges as overdue charges.
- ↵ Interest generally fixed – Penal interest is not fixed and hence not an additional interest.
- ↵ The amount of penal charges cannot be said to form a part of interest on “loan”, “deposit” or “advance”. It is recovered/imposed only because the loanee has delayed the payment of EMI.
- ↵ Applicant agreed to do an Act – Sch. II Entry 5(e) applicable – received consideration in form of penal interest.

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Support Services *Versus* Intermediary Services

Asahi Kasei India Pvt. Ltd. [ARA-35/2018-19/B-108 Mumbai, dtd. 5.9.18]

➤ Facts of the case

- ↵ The Applicant is a subsidiary of a Asahi Japan (the flagship company) and the applicant provides sales promotion and marketing support to Asahi Japan and Marketing services to its other group companies of Asahi Kasei group.

➤ Question on which Advance Ruling is sought

- ↵ Whether the service supplied by the Applicant constitute a supply of “Support Services” or “Intermediary Services”?

Asahi Kasei India Pvt. Ltd.

➤ Contentions of the Applicant

- ↵ Clause in the agreement specifically provides that the Parties do not intend to create any principal-agent relationship. Thus, not satisfying the condition of “intermediary”.
- ↵ The activity of sales promotion and marketing are not selling of goods and neither does applicant participates in actual sales negotiations, it only does market research, market survey & sales promotion
- ↵ Education Guide was also referred to wherein Intermediary services were explained
- ↵ Marketing Services, etc. provided by the applicant is more specifically classifiable as “Support Services’ even if we look into the definitions of “Support Services of business or commerce” pre-negative list and “Support services” in negative list regimes.

➤ Decision of AAR

- ↵ Services provided to both Flagship Company and other group companies shall be classifiable as Market Research Services and not Support or Intermediary Services.
- ↵ Thus, since all conditions of export of services are fulfilled hence it shall be considered as export of services.

Global Reach Educational Services Pvt. Ltd. [2018(15) GSTL 618 (AAAR-GST)]

➤ Facts of the case

- ↵ Business of Applicant is promoting foreign university courses among Indian students and consideration is paid in convertible foreign exchange based on performance in recruiting students.

➤ Question on which Advance Ruling is sought

- ↵ Whether the service provided to the Universities abroad is to be considered “export” within the meaning of Sec. 2(6) of the IGST Act, 2017 and therefore, a zero-rated supply under the CGST/WBGST Act, 2017?

➤ Decision of AAR

- ↵ The AAR held that the applicant provided the intermediary services to the Universities and not as an independent service provider thus it is not an export of services.

Global Reach Educational Services Pvt. Ltd. [2018(15) GSTL 618 (AAAR-GST)]

➤ Contentions of the Applicant

- ↵ Independent service provider, not intermediary as it was providing 'business auxiliary services' to Foreign Universities by promoting their courses and its services are in the nature of marketing and promotion of courses offered by these Universities
- ↵ Relied upon AAR in case of GoDaddy wherein promotion & marketing services were considered as “BSS”
- ↵ Payment mechanism not relevant.
- ↵ Not facilitation of recruitment, only promotion of college.

➤ Contentions of the Department

- ↵ No ruling can be obtained as the matter relates to Place of supply.

➤ Decision of AAR

- ↵ Jurisdiction ground overruled – Deciding intermediary and not place of supply.
- ↵ Promotion is incidental – recruitment of students is also done – appellant does not have liberty to pick & choose clauses of agreements.
- ↵ Differentiated GoDaddy facts with appellant – also fee decided by percentage of students enrolled through assessee, and not for promotional activities – hence intermediary.

Canteen Services *Versus* Outdoor Catering Services

➤ Canteen Services @ 5%

- ↪ Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied,.....

➤ Outdoor Caterer Services @ 18%

- ↪ Supply, by way of or as part of any service or in any other manner whatsoever in outdoor catering wherein goods, being food or any other article for human consumption or any drink (whether or not alcoholic liquor for human consumption), as a part of such outdoor catering and such supply or service is for cash, deferred payment or other valuable consideration.



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Merit Hospitality Services Pvt. Ltd. [2018(18) GSTL 820 (AAAR-GST)]

➤ Facts of the case

- ↪ The Applicant was registered as Outdoor Caterer under Service Tax Regime and GST also.
- ↪ The food is prepared at our own kitchen and it is distributed to various companies at different locations.

➤ Question on which Advance Ruling is sought

In the following 3 questions the applicant seeks to know whether the said activities classify as Canteen Services and what would be the GST rate?

- ↪ It supplies food items to the recipients based on a contract & in which the menu is pre-decided. Monthly billing is done by applicant & payment is received directly.
- ↪ It supplies the food and also under takes to distribute (serve) it to the recipients. In this case, a separate bill for service of food is raised charging 18% GST.
- ↪ The food is supplied to an association of employees, which is engaged in operating a canteen.
- ↪ The applicant further seeks to know that when the food is supplied to employees of a company located in an SEZ & payment is directly received from the employees then whether the same is treatable as food supplied directly to SEZ and so exempt from GST.

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Merit Hospitality Services Pvt. Ltd. [2018(18) GSTL 820 (AAAR-GST)]

🔍 Contentions of the Applicant

- ↔ Notification No. 46/2017 - CT(R) dtd. 14.11.17 - 5% GST in Canteen; 18% for outdoor canteen.
- ↔ GST Cir. No. 08/01/2018 – educational institutions have mess facility for providing food – either run by the institution/students themselves or is outsourced to a 3rd person – 5% GST

🔍 Ruling by AAR

- ↔ Relied on the dictionary meaning of the term Restaurant/Canteen/eating joint and mess.
- ↔ Definition of catering and outdoor catering borrowed from Service tax legislation.
- ↔ Cooks food at one kitchen and then distributed – not canteen service – 5% rate not applicable.
- ↔ The AAR was of the view that in the first three situations, the supply would not be canteen activity and hence, not liable to be taxed at 5%. With respect to situation four, the AAR had not provided any ruling due to non-availability of factual details.

🔍 Ruling by AAAR

- ↔ Supply of food to employees of unit in SEZ will not be a zero-rated supply.
- ↔ Employees can neither be treated as SEZ developer nor as SEZ unit – GST applicable.

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ADVANCE RULINGS
- IN SEARCH OF CLARITY

Thank
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