

GIB/KA/COFFEE DAY/21.8.18/AAR-15

Advance Ruling Category : Rate

State : Karnataka

Order No.: GIB/KA/COFFEE DAY/21.8.18/AAR-15

Name of Entry :

Coffee Day Global Limited

Date : 21-08-2018

Product/ Service Involve :

Supply of food and beverage services

Breif Issue :

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

Decision of Advance Ruling Authority :

The Applicant is not entitled to pay the GST @ 18% with input tax credit as the services being offered by the Applicant are classified under a heading attracting GST @ 5%, without input tax credit.