

GIB/GJ/RASHMI/21.03.18/AAR-67

Advance Ruling Category : Classification and Registration

State : Gujarat

Order No.: GIB/GJ/RASHMI/21.03.18/AAR-67

Name of Entry :

M/s. Rashmi Hospitality Services Private Limited

Date : 21-03-2018

Product/ Service Involve :

Canteen Contractor

Breif Issue :

One of the customer, who is recipient of services, has given the contract for catering services to be provided to the staff and premise for services to be provided for canteen has also been made available to the applicant, which is non Air-conditioned. Whether rate of tax on their supplies made to the recipient would be 12% or 18% ?

Decision of Advance Ruling Authority :

The supply of services by M/s. Rashmi Hospitality Services Private Limited is covered under Sr. 7(v) of Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017, as amended, issued under the Central Goods and Services Tax Act, 2017 and Notification No. 11/2017-State Tax (Rate) dated 30.06.2017, as amended, issued under the Gujarat Goods and Services Tax Act, 2017, attracting Goods and Service Tax @ 18% (CGST 9% + SGST 9%).