

GIB/KR/Mahalakshmi Mahila/21.05.2020/AAR-316

Advance Ruling Category : Exemption

State : Karnataka

Order No.: GIB/KR/Mahalakshmi Mahila/21.05.2020/AAR-316

Name of Entry :

Mahalakshmi Mahila Sangha

Date : 21-05-2020

Breif Issue :

Facts & Issue Of The Case :

The applicant is an association of person registered under the provisions of the Goods and Service Act, 2017. The applicant states that he is engaged in the provision of catering services to educational institutions. The applicant has sought advance ruling in respect of the following questions:

They are providing catering services to educational institutions sponsored by state/ central/ union territory which is exempted services under Sl. No. 66 of the Notifications No. 12/2017-CT (Rate) dated 28.06.2017. As per circular 65/39/2018 , TDS under GST is applicable only for taxable supply contracts and as they are the exempted services provider. TDS is not applicable for our services (HSN Code 9992)

Applicant has stated that he has to prepare the food in the school premises and supply it to the students of the school for a monthly consideration.

Decision of Advance Ruling Authority :

Decision :

- The services which are supplied by the applicant in the form of supply of food and drinks to the educational institutions is covered under entry No. 66 of Notification No. 12/2017-CT (Rate) dated 28.06.2017 and entry No. 66 of Notification (12/2017) No. FD 48 CSL 2017 dated 29.06.2017 and hence are exempted from CGST and SGST.
- The amount received from such exempted service are covered under para 1 above is not liable for tax deduction at source under Section 51 of CGST Act and Section 51 of KGST Act.