

GIB/TN/SODEXO FOOD SOL/27.09.18/AAR-169

Advance Ruling Category : Dismissed

State : Tamil Nadu

Order No.: GIB/TN/SODEXO FOOD SOL/27.09.18/AAR-169

Name of Entry :

Sodexo Food Solutions India Private Limited

Date : 27-09-2018

Product/ Service Involve :

Canteens located in any establishment (including factories, offices, offshore rigs, etc and not just educational institutions)

Breif Issue :

Since entry 7(i) covers canteens located in any establishment (including factories, offices, offshore rigs, etc and not just educational institutions), Circular No. 28/02/2018-GST applies to canteens located any type of establishment (and not just in educational institution) and catering services, i.e., supply of food or drink in a mess or canteen provided by anyone are liable to 5% GST under entry 7(i) of Notification No. 11/2017-CT (Rate) [as amended vide Notification No. 46/2017 - CT (Rate) dated 14.11.2017).

Decision of Advance Ruling Authority :

The Application filed by applicant for advance ruling is dismissed as withdrawn.