

**GIB/KA/COMPASS GROUP/19.09.18/AAR-29**

**Advance Ruling Category :** Dismissed

**State :** Karnataka

**Order No.:** GIB/KA/COMPASS GROUP/19.09.18/AAR-29

**Name of Entry :**

Compass Group (India) Support Services Private Limited

**Date :** 19-09-2018

**Product/ Service Involve :**

Cooking and subsequent supply of food by the Applicant to educational institutions

**Breif Issue :**

- i. Whether, cooking and subsequent supply of food by the Applicant to educational institutions under Transaction 1 is classifiable as “mess/canteen services” and exigible to GST @ 5%.
- ii. Whether, cooking and subsequent supply of food by the Applicant in designated premises of its customers other than educational institutions under Transaction 1 is classifiable as “mess/canteen services” and exigible to GST @ 5
- iii. Whether, over the counter supply of food & beverages (including MRP Products) by the Applicant on a stand alone basis in educational institutions under Transaction 2 is classifiable as supply provided by eating joint / mess / canteen etc., and be exigible to GST @ 5% .
- iv. Whether, over the counter supply of food & beverages (including MRP Products) by the Applicant on a stand alone basis in establishments other than educational institutions under Transaction 2 is classifiable as supply provided by eating joint / mess / canteen etc., and be exigible to GST @ 5% in the light of the Circular No.28/02/2018-GST dated 08.11.2018 and Corrigendum dated 18.01.2018. The Applicant vide their letter dated 10.08.2018 requested to permit them to withdraw the advance ruling application, filed by them on 20.04.2018, stating the reason that all the transactions of the applicant, that were subject matter of the questions raised in the advance ruling application, have been covered, under Notification No.13/2018- Central Tax (Rate) dated 26.07.2018, & are liable to GST @ 5%

**Decision of Advance Ruling Authority :**

The application filed by the Applicant for advance ruling is dismissed as withdrawn.