

GIB/KN/MOUNTAIN/30.09.2019/AAR-235

Advance Ruling Category : Input Tax Credit

State : Karnataka

Order No.: GIB/KN/MOUNTAIN/30.09.2019/AAR-235

Name of Entry :

Mountain Trail Foods Pvt Ltd

Date : 30-09-2019

Breif Issue :

Issue & Fact of the Case:

Applicability of rate of GST on the packed foods products

Admissibility of input tax credit on the packed food products sold.

The applicant is in the business of preparation of beverages hot chai, Iced chai and shakes, cakes and savory, Brief fast, Maggie, bun masala at the Chai point location and takeaway prepared food products at their outlets.

Entry No. 7 of **Notification No.11/2017-Central Tax (Rate) dated 28.06.2017** relating to the supply of goods “Supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or drink, where such supply or service is for cash, deferred payment or other valuable consideration, provided by a restaurant, eating joint including mess, canteen.

Entry No. 7 contain the transection Supply of goods being food or any other article for human consumption or drink, in any other manner whatsoever provided by a restaurant, eating joint including mess, canteen. as the transaction is supply of goods by a restaurant, eating joint including mess, canteen, etc.

The applicant classifies services, under group 99633 service code 996331.

The packed food products are charging GST at rate applicable for those products and availing Input tax credit. The notification 1/2017 Central tax rate is applicable and all the supply by the applicant are covered on it.

Decision of Advance Ruling Authority :

Decision:

For point 1 & 2 The sale of packaged food products which cannot be consumed as it is and that need further cooking operations. All products are taxable at appropriate rates not covered under the code 99633. The applicant is eligible to take credit of input tax credit