

Withdrawal of Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018–Central Tax dated 31.03.2018 – reg.

Circular No: 50/24/2018-CT

F. No: 354/03/2018-TRU

Classification: Levy

Date: 31-07-2018

Subject: Withdrawal of Circular No. 28/02/2018-GST dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and Order No 02/2018–Central Tax dated 31.03.2018 – reg.

The [Circular No. 28/02/2018-GST](#), dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 was issued to clarify GST rate applicable on catering services, i.e., supply of food or drink in a mess or canteen in an educational institute. Also, Order No 02/2018-Central Tax dated 31.03.2018, was issued to clarify GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, in trains or at platforms (static units).

2. Consequent to the decisions of 28th GST Council Meeting held on 21.07.2018, the contents of the [Circular No. 28/02/2018-GST](#) dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 have been incorporated in Sl. No. 7 (i) of the [Notification No. 13/2018-Central Tax](#)(Rate), dated 26.07.2018 amending the [Notification No. 11/2017-Central Tax](#) (Rate) dated 28th June 2017.

3. Also, the contents of the [Order No 02/2018-Central Tax dated 31.03.2018](#) have been incorporated in Sl. No. 7(ia) of the [Notification No. 13/2018-Central Tax](#)(Rate), dated 26.07.2018 amending the [Notification No. 11/2017-Central Tax](#) (Rate) dated 28th June 2017.

4. Hence, [Circular No. 28/02/2018-GST](#), dated 08.01.2018 as amended vide Corrigendum dated 18.01.2018 and [Order No 02/2018-Central Tax](#) dated 31.03.2018 is withdrawn w.e.f 27.07.2018. Difficulty if any, in the implementation of this Circular may be brought to the notice of the Board.