

MAHARASHTRA AUTHORITY FOR ADVANCE RULING

(constituted under section 96 of the Maharashtra Goods and Services Tax Act, 2017)

BEFORE THE BENCH OF

(1) Shri B. V. Borhade, Joint Commissioner of State Tax

(2) Shri Pankaj Kumar, Joint Commissioner of Central Tax

GSTIN Number, if any/ User-id		27AALPH6009F1ZU
Legal Name of Applicant		SAMPADA CATERERS PROPRIETOR MRS. SAMPADA SANTOSH HEDA00
Registered Address/Address provided while obtaining user id		PLOT NO 518, FLAT NO 303, DAMODAR APARTMENT, LAXMI NAGAR, WARD NO. 98, NAGPUR, MAHARASHTRA – 440022.
Details of application		GST-ARA, Application No. 45 Dated 25.06.2018
Concerned officer		Range -I, Commissionerate Nagpur – I,
A	Category	Service Provision
B	Description (in brief)	To provide services such as outdoor catering, Restaurant services, Supply of food and Drinks, Room services etc to the bonafide Members and the Guests of such members of VCA Recreation Club
Issue/s on which advance ruling required		(ii) applicability of a notification issued under the provisions of the Act.
Question(s) on which advance ruling is required		As reproduced in para 01 of the Proceedings below.

PROCEEDINGS

(under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

The present application has been filed under section 97 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 [hereinafter referred to as “the CGST Act and MGST Act”] by SAMPADA CATERERS, PROPRIETOR MRS. SAMPADA SANTOSH HEDA00; the applicant, seeking an advance ruling in respect of the following question :

Whether the supply of services by M/s. Sampada Caterers to the members of VCA Recreation Club for supply of food and drinks by M/s. Sampada Caterers in the Restaurant and bar/permit room of VCA Recreation Club fall under the ambit of Restaurant service and the Notification No. 46/2017 Central Tax (Rate) dated 14th Nov, 2017 effective from 15th Nov, 2017 be applicable for the above mentioned Services or the said services fall under outdoor Catering Service as both these services now attract different rate of Tax ?

The preliminary hearing in the matter was held on 24.07.2018 and the Final hearing was fixed for 23.08.2018 , but applicant filed letter dated 13.08.2018 received on 16.08.2018 in this

office with request to allow withdrawal of the application filed on 25.06.2018 due to changes in the circumstances as per Notification No. 13/2018 – Central Tax (Rate) and press release by the GST Council.

The request of the applicant to withdraw the application voluntarily and unconditionally is hereby allowed without going into the merits or detailed facts of this advance ruling application by this authority.

ORDER

(under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

NO.GST-ARA- 45/2018-19/B-

97

Mumbai, dt.

20/8/2018

The Application in GST ARA form No. 01 of M/s. SAMPADA CATERERS, PROPRIETOR MRS. SAMPADA SANTOSH HEDAHO vide reference ARA No. 45 dated 25.06.2018 is disposed off as being withdrawn unconditionally.



—st—
B. V. BORHADE
(MEMBER)

—sd—
PANKAJ KUMAR
(MEMBER)

Copy to:-

1. The applicant
2. The concerned Central / State officer
3. The Commissioner of State Tax, Maharashtra State, Mumbai
3. The Chief Commissioner of Central Tax, Churchgate, Mumbai

CERTIFIED TRUE COPY

MEMBER
ADVANCE RULING AUTHORITY
MAHARASHTRA STATE, MUMBAI