

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		27AAACR2547Q1ZW
Legal Name of Applicant		Sodexo Food Solutions India Private Limited
Registered Address/Address provided while obtaining user id		1 st floor, Gemstar Commercial Complex, Ramchandra lane Extension, Kanchpada, Malad (West) Mumbai – 400064.
Details of application		GST-ARA, Application No. 46 Dated 27.03.2018
Concerned officer		Dy. Commissioner of S.T.(E-647) LTU, Unit – 4, Mumbai
A	Category	Service Provision
B	Description (in brief)	Sodexo India is engaged in the business of providing catering services, facility management services and other services to customers across India in the manufacturing sector, services industry and remote locations including offshore oil rigs, mining sites, factory sites
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

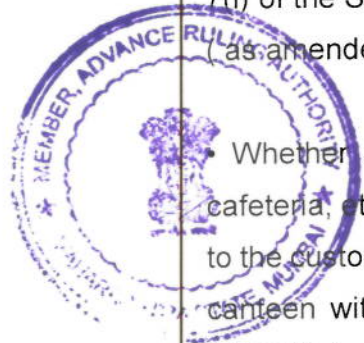
(under section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017)

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 Sodexo Food Solutions India Private Limited, the applicant, seeking an advance ruling in respect of the following questions :

• Whether catering services which involve operating and managing the canteens / cafeteria of the customers, provided to corporate customers qualify as services provided by a restaurant, eating joint including mess, canteen with a GST rate of 5% as per entry 7(i) of the Schedule under Notification 11/2017

(as amended vide Notification 46/2017) ?

• Whether retail services of cooking and serving food and beverages by canteens, cafeteria, etc, provided by the canteen / cafeteria to the employees or visitors (belonging to the customer) qualify as services provided by a restaurant, eating joint including mess, canteen with a GST rate of 5% as per entry 7(i) of the Schedule under Notification 11/2017 (as amended vide Notification 46/2017) ?



The preliminary hearing in the matter was held on 18.04.2018 and the Final hearing was held on 05.06.2018. However the applicant has filed letter dated 14.08.2018 received on 20.08.2018 in this office with request to grant the permission to withdraw application .

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- 46/2017-18 /B-

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Mumbai, dt.

20/8/2018

The Application in GST ARA form No. 01 of Sodexo Food Solutions India Private Limited, vide reference ARA No. 46 dated 27.03.2018 is disposed off as being withdrawn unconditionally.

PLACE - Mumbai

Date - 20/8/2018




B. V. BORHADE
(MEMBER)


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