



**PUNJAB AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICE TAX, BHUPINDRA ROAD,
PATIALA 147001, PUNJAB**

ORDER NO. AAR/GST/PB/ 008 dated 27/08/2019

(Note: An Appeal against this order lies with the Appellate Authority in terms of Section 99 and Section 100 of the CGST Act, 2017 and Section 99 and Section 100 of the PGST Act, 2017 within a period of thirty days from the date of communication of this order.)

Name and Address of the Applicant	M/s Forbes Facility Services Pvt. Ltd., R.O. B1/B2, Manathon Innova, Off. Ganpatrao Kadam Marge, Mumbai-13
GSTIN of the Applicant	03AAACF8177A1Z1
Date of application/ Date of Receipt	04.05.2018

M/s Forbes Facility Services Pvt. Ltd., R.O. B1/B2, Manathon Innova, Off. Ganpatrao Kadam Marge, Mumbai-13, Regional office SCO No. 49, 3rd Floor, Above Bank of India, Phase-9, Sector 63, SAS Nagar, Punjab hereinafter referred to as 'applicant' had submitted an application for advance ruling in form GSTARA-01 vide ARN No. AD030518000113U dated 04.05.2018 to get clarification on the Notification No. 46/2017- Central Tax, which raise an ambiguity as to whether the rate of tax on canteens inside business premises are to be charged whether 5% or 18%? However, vide letter dated 18.07.2019, the applicant has stated that he does not wish to pursue his advance ruling application dated 04.05.2018 and has prayed

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that his said advance ruling application may be treated as withdrawn because in respect to the rate of GST applicable on Industrial Canteen Services a notification has been notified by CBIC vide Notification No. 13/2018 dated 26th July 2018. Therefore, the application of the applicant is disposed off as withdrawn under Section 98(2) of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017.

Navdeep Bhinder
Member, SGST 27/8/2019

Parul Garg
Member, CGST 27/8/19

Through Registered Post

To PB/AAR/19/ 373 Dated: 29/8/19

M/s Forbes Facility Services Pvt. Ltd.,
R.O. B1/B2, Manathon Innova,
Off. Ganpatrao Kadam Marge, Mumbai-13

PB/AAR/19/ 374-80 Dated: 29/8/19

Copy to :

1. The Special Secretary, Goods and Service Tax Council, 5th floor, Tower-II, Jeevan Bharti Bldg., Connaught Place, New Delhi w.r.t. F. No. 193/Advance Ruling/ GSTC/2017 dated 01.05.2018.
2. Pr. Chief Commissioner CGST & CX Zone, Chandigarh, O/o The Chief Commissioner CGST & CX Zone, Chandigarh, C.R. Building, Plot no. 19, Sector 17-C, Chandigarh
3. The Commissioner of State Taxes, Punjab.
4. The Commissioner, CGST, Ludhiana, camp office GST Bhawan, Rishi Nagar, Ludhiana.
5. The Deputy Commissioner of State Tax, Ropar Division, Ropar.
6. The Assistant Commissioner of State Tax, SAS Nagar.
7. The Assistant Commissioner, CGST Division, Mohali.

Dispatched
28/8/19
29/8/19