

**THE AUTHORITY ON ADVANCE RULINGS
IN KARNATAKA
GOODS AND SERVICES TAX
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD,
GANDHINAGAR, BENGALURU – 560 009**

Advance Ruling No. KAR ADRG 06 / 2019

Dated : 04-04-2019

Present:

1. Sri. Harish Dharnia,
Additional Commissioner of Central Tax, Member (Central Tax)
2. Dr. Ravi Prasad M.P.
Joint Commissioner of Commercial Taxes Member (State Tax)

1.	Name and address of the applicant	M/s Rashi Eco Tourism Limited, No 166,Athigundi Post,Jagara Hobli, ID Peeta Village,Chickmagalur, Karnataka-577101
2.	GSTIN or User ID	29AAECR3967J1ZS
3.	Date of filing of Form GST ARA-01	14-01-2019
4.	Represented by	S. Nanjunda Prasad,GSTP
5.	Jurisdictional Authority – Centre	Mysuru Central Tax Commissionerate, Siddhartha Nagar, Mysore - 570011
6.	Jurisdictional Authority – State	--NA--
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000/- (CGST - Rs.5,000/- & KGST – Rs.5,000/-) vide CIN No. UTIB 19032900092022 dated 13-03-2019.

ORDER UNDER SUB-SECTION (4) OF SECTION 98 OF CENTRAL GOODS AND SERVICES TAX ACT, 2017 AND UNDER SUB-SECTION (4) OF SECTION 98 OF KARNATAKA GOODS AND SERVICES TAX ACT, 2017

M/s Rashi Eco Tourism Limited, No 166, Athigundi Post, Jagara Hobli, ID Peeta Village, Chickmagalur, Karnataka-577101 (herein after referred to as 'Applicant') having GSTIN number 29AAECR3967J1ZS, have filed an application, on 16.05.2018, for advance ruling under Section 97 of CGST Act, 2017, KGST Act, 2017 read with rule 104 of CGST Rules 2017 & KGST Rules 2017, in form GST ARA-01. They also enclosed copy of challan for Rs.10,000/- (CGST - Rs.5,000/- & KGST – Rs.5,000/-) bearing CIN No. UTIB 19032900092022 dated 13-03-2019.

2. The Applicant Company is engaged in business of maintaining and development of eco stay. They provide accommodation on rental basis,

canteen facility, liquor facility and sports facility to its customers and delegates.

3. In view of the above, the Applicant has sought for Advance Ruling on the following questions.

- a) *Whether room rent and food supplied in the room constitute mixed supply? If yes what is the rate of GST on such supply or otherwise?*
- b) *The company supplies food in a day out package along with sports activities, whether it constitutes mixed supply? If yes what is the rate of GST otherwise?*
- c) *If any person avails restaurant facilities only, what is the percentage of the GST ?*
- d) *The Corporates book rooms/halls for their meeting & other occasions and food is supplied as a complimentary, whether it constitutes mixed supply? If yes what is the rate of GST ?*
- e) *If Food is supplied along with liquor, what is the rate of GST ?*
- f) *If Food & liquor is supplied to the room, what is the rate of GST ?*
- g) *If food, liquor, along with accommodation and sports services, does it constitute mixed supply. If yes, What is the rate of GST ?, otherwise what is the GST rate ?*
- h) *In case the company provides accommodation services, food services and sport services, whether is it eligible to take Input tax Credit on food items, maintenance activities and other incidental expenses?*
- i) *If company eligible to take input tax credit on food items, where it constitutes mixed supply?*
- j) *The company also runs Ayurvedic SPA Clinic. If ayurvedic Treatment is included as part of the package, what is the rate of GST?*
- k) *If soft drinks are supplied along with food, Whether it constitute mixed supply? If yes, what is the GST rate; otherwise, What is the GST Rate?*

l) If soft drinks are provided in a day out package, what is the GST rate?

4. Sri S. Nanjunda Prasad, GST Practitioner appeared, on the basis of authorization issued by the Applicant, on behalf of the applicant, before this Authority on 28-02-2019 and submitted their arguments. The applicant was directed to file revised ARA-01 and also to furnish the copy of brochure / menu card

5. The Applicant, vide their letter dated 09.03.2019, received in this office on 13.03.2019, has requested to permit them to withdraw the application filed for advance ruling, consequent to the decision of the Board of Directors of the Applicant Company.

6. In view of the above, we pass the following

RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn.


(Harish Dharnia)
Member


(Dr. Ravi Prasad M.P.)
Member

Place : Bengaluru,
Date : 04.04.2019

To,

The Applicant

Copy to:

The Principal Chief Commissioner of Central Tax, Bangalore Zone,
Karnataka.

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Principal Commissioner of Central Tax, Mysuru Commissionerate,
Siddharthnagar, Mysuru.

Office Folder