

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

**Advance Ruling No. KAR ADRG 22 / 2018**

**Dated : 19<sup>th</sup> September 2018**

Present:

1. Sri. Harish Dharnia,  
Joint Commissioner of Central Tax,  
Bangalore West Commissionerate,  
Bengaluru. . . . . Member (Central Tax)
2. Dr.RaviPrasad.M.P.  
Joint Commissioner of  
Commercial Taxes (Vigilance)  
Bengaluru . . . . . Member (State Tax)

1.	Name and address of the applicant	M/s Compass Group (India) Support Services Private Limited, #18/1, ITPL Service Road, Doddanekundi Sports Club, Mahadevpura Post, Karnataka – 560 048
2.	GSTIN or User ID	29AADCC9070A2ZS
3.	Date of filing of Form GST ARA-01	20-04-2018
4.	Represented by	---NA---
5.	Jurisdictional Authority – Centre	---NA---
6.	Jurisdictional Authority – State	Assistant Commissioner, Hoyasala Nagar, Indira Nagar, Bengaluru – 560038.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged Rs.10,000-00 CGST : Rs.5,000/- and SGST: Rs.5,000-00 CIN: SBIN18042900080695 dated 12.04.2018.

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

M/s Compass Group (India) Support Services Private Limited, (“Compass India”) is a private limited company having its registered office at #426, 4<sup>th</sup> Floor, Tower-A, Spaze 1-Tech Park, Sohna Road, Sector 49, Gurugram-122 018 and also having local office at #18/1, ITPL Service

Road, Doddanekundi Sports Club, Mahadevpura Post, Karnataka – 560 048 (herein after referred to as Applicant) having GSTIN number 29AADCC9070A2ZS, have filed an application, on 20.04.2018, for advance ruling under Section 97 of CGST Act,2017, KGST Act, 2017 & IGST 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/-&SGST-Rs.5,000/-) bearing CIN number SBIN18042900080695 dated 12.04.2018.

2. The Applicant is engaged in supply of cooked food & beverages and undertakes the following two, separate nature of transactions for its customers.

- a) **Transaction 1** :Supply of cooked food and beverages to the employees of the customers within designated area (generally the cafeteria / canteen) of the client's premises.
- b) **Transaction 2** : Over the counter supply of food and beverages to the employees of clients / customers, which include products which are required to have Maximum Retail Price (MRP) mentioned on the packages under the Legal Metrology Act, 2009.

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

- i. Whether, cooking and subsequent supply of food by the Applicant to educational institutions under Transaction 1 is classifiable as “mess/canteen services” and exigible to GST @ 5% in the light of the Circular No.28/02/2018-GST dated 08.11.2018 and Corrigendum dated 18.01.2018.
- ii. Whether, cooking and subsequent supply of food by the Applicant in designated premises of its customers other than educational institutions under Transaction 1 is classifiable as “mess/canteen services” and exigible to GST @ 5% in the light of the Circular No.28/02/2018-GST dated 08.11.2018 and Corrigendum dated 18.01.2018.
- iii. Whether, over the counter supply of food & beverages (including MRP Products) by the Applicant on a stand alone basis in educational institutions under Transaction 2 is classifiable as supply provided by eating joint / mess / canteen etc., and be exigible to GST @ 5% in the light of the Circular No.28/02/2018-GST dated 08.11.2018 and Corrigendum dated 18.01.2018.
- iv. Whether, over the counter supply of food & beverages (including MRP Products) by the Applicant on a stand alone basis in establishments other than educational institutions under Transaction 2 is classifiable as supply provided by eating joint /

mess / canteen etc., and be exigible to GST @ 5% in the light of the Circular No.28/02/2018-GST dated 08.11.2018 and Corrigendum dated 18.01.2018.

4. The Applicant vide their letter dated 10.08.2018 requested to permit them to withdraw the advance ruling application, filed by them on 20.04.2018, stating the reason that all the transactions of the applicant, that were subject matter of the questions raised in the advance ruling application, have been covered, under Notification No.13/2018- Central Tax (Rate) dated 26.07.2018, & are liable to GST @ 5% & accordingly the advance ruling application has become infructuous.

5. In view of the foregoing, we pass the following

### **R U L I N G**

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

**(Harish Dharnia)**  
**Member**

**(Dr.RaviPrasad.M.P.)**  
**Member**

Place : Bengaluru,  
Date : 19.09.2018

To,

The Applicant

Copy to :

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

The Commissioner of Commercial Taxes, Karnataka, Bengaluru.

The Commissioner of Central Tax, Bangalore East Commissionerate,  
Bengaluru.

The Asst. Commissioner, Hoyasala Nagar, Indiranagar, Bengaluru.

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