
 सत्यमेव जयते	<b>RAJASTHAN AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX</b>  <b>NCR BUILDING, STATUE CIRCLE, C-SCHEME JAIPUR – 302005 (RAJASTHAN)</b>	
---	--	---

**ADVANCE RULING NO.RAJ/AAR/2018-19/10**

Nitin Wapa Joint Commissioner	:	Member(Central Tax)
Sudhir Sharma Joint Commissioner	:	Member(State Tax)
Name and address of the applicant	:	M/S Forbes Facility Services Private Limited 203,204, The Guman-II, Vaishali Nagar, A Block, opp. Tagore Public School, Jaipur. 302021
GSTIN of the applicant	:	08AAACF8177A1ZR
Clause(s) of Section 97(2) of CGST / SGST Act, 2017, under which the question(s) raised	:	b) applicability of a notification issued under provision of the Act
Date of Personal Hearing	:	28-7-2018
Present for the applicant	:	Not appeared
Date of Ruling	:	10.08.2018



**Note:** Under Section 100 of the RGST Act 2017, an appeal against this ruling lies before the Appellate Authority for Advance Ruling constituted under section 99 of RGST Act 2017, within a period of 30 days from the date of service of this order.



### 1. SUBMISSION OF THE APPLICANT

M/s Forbes Facility Services Private Limited is a company registered under GST engaged in business/activities of providing catering services to various segments of Business Houses, including Corporate and Universities.

The applicant is a services provider company i.e. it prepares food at recipient premises or within the office in some cases using their own manpower by using infrastructure such as electricity, water and cooking gas provided by the establishment. Payment of supplies is received from the company. The applicant submitted that they normally charge GST @ 18% classifying their services under heading 996333 as outdoor catering.

### 2. ISSUE TO BE DECIDED

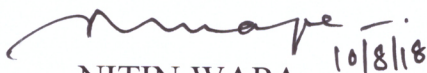
Whether clarification F.No 354/03/2018 dt.08.01.20180 is also applicable to “Industrial Canteen”?

### 3. PROCEEDINGS

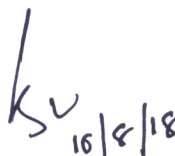
In the matter personal hearing was fixed for 28.7.2018 but no one appeared on the stipulated date from applicant side and vide their letter, which was received on 06.08.2018 informed about withdrawal of their application and requested to drop the verification and examination of the said Application.

### RULING

The application is dismissed having been withdrawn by the applicant. Ordered accordingly.

  
NITIN WAPA  
Member  
(Central Tax)



  
SUDHIR SHARMA  
Member  
(State Tax)

SPEED-POST

**M/S Forbes Facility Services Private Limited**  
**203,204, The Guman-II, Vaishali Nagar,**  
**A Block, Opp. Tagore Public School,**  
**Jaipur-302021.**



प्रतिलिपि:-

1. The Chief Commissioner of CGST & Central Excise (Jaipur Zone) & Member, Appellate Authority for Advance Ruling, NCR Building, Statue Circle , Jaipur-302005.
2. The Commissioner of SGST & Commercial Taxes Rajasthan & Member, Appellate Authority for Advance Ruling, Kar Bhawan, Bhawani Singh Road, Ambedkar Circle, C-Scheme, Jaipur-302005
3. STO, Ward-3, Circle-I, Jaipur Zone-III. Divisional Kar Bhawan, Commercial Taxes Department, Jhalana Institutional Area, Jaipur.
4. Deputy Commissioner, GST Division –G Jaipur, (GST Range –XXXI, Jaipur).



  
(चन्द्रवीर सिंह राजवी)  
अधीक्षक