

M/s. Hoerbiger India Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 74/2022-23/B- 621, Mumbai, dt. 18/11/2025

Dated **18.11.2025**

Q Questions Before the Authority

- Whether the nominal amount recovered by the Applicant from the salary of the Employees for providing the canteen facility in the factory premises would be considered as a 'supply of service' under the provisions of the Central Goods and Services Tax Act, 2017?
- a. In case answer to above question is yes, whether GST is payable thereon.
- b. Whether input tax credit (ITC) is available to the Applicant on GST charged by the Canteen Service Providers for providing the canteen services?
- Question 2: Whether the nominal amount recovered by the Applicant from the salary of the employees for providing the non-air-conditioned bus transportation facility would be construed as 'supply of service' under the provisions of the Central Goods and Services Tax Act, 2017?
- a. If answer to above question is yes, whether GST is payable thereon?
- b. Whether input tax credit (ITC) is available to the Applicant on GST charged by the Transport Service Providers for providing the bus transportation services?

F Facts

The applicant is engaged in the manufacture and sale of engineering goods and provides canteen and bus transportation facilities to its employees. The applicant sought an advance ruling on whether the recovery of nominal amounts from employee salaries for these facilities constitutes a supply of service and the eligibility of input tax credit on the related services. Subsequently, the applicant submitted a request to withdraw the application.

H Ruling

The Authority for Advance Ruling allowed the applicant to withdraw the application voluntarily and unconditionally. Consequently, the authority did not proceed to determine the merits of the questions raised or provide a ruling on the taxability or input tax credit eligibility.

R Reasoning

The applicant filed a letter dated 05.11.2025 requesting to withdraw the application. The Authority for Advance Ruling exercised its discretion to allow the withdrawal of the application voluntarily and unconditionally without examining the merits of the case. The order was issued under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017.

P Provisions Relied On

Section 98 of the Central Goods and Services Tax Act, 2017

Section 98 of the Maharashtra Goods and Services Tax Act, 2017

! For the Practitioner

This order provides **no substantive guidance** on the taxability of canteen or transportation recoveries from employees. It serves only as a procedural record that the application was **withdrawn by the applicant** before a ruling could be issued. Practitioners should note that this case does not establish a precedent for the issues raised.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> [withdrawal order hoerbiger india private limited-compressed 1.pdf](#)

Prepared 15-10-2026.

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