M/S Forbes Facility Services Private Limited

Authority for Advance Ruling — Rajasthan

ADVANCE RULING NO. RAJ/AAR/2018-19/10 Dated **10.08.2018**

Q Questions Before the Authority

- Whether clarification F.No 354/03/2018 dt.08.01.2018 is also applicable to "Industrial Canteen"?

F Facts

The applicant provides catering services to corporate clients and universities by preparing food at the recipient's premises using its own manpower and the recipient's infrastructure. The applicant had been charging GST at 18% under SAC 996333 as outdoor catering. It sought an advance ruling on whether Circular F.No. 354/03/2018 dated 08.01.2018 applies to industrial canteens.

H Ruling

The Authority for Advance Ruling **dismissed the application as withdrawn** upon the request of the applicant. No ruling was pronounced on the legal issue submitted.

R Reasoning

A personal hearing was scheduled for 28.07.2018, but no representative appeared on behalf of the applicant. Subsequently, vide a letter received on 06.08.2018, the applicant informed the authority about the **withdrawal of their application** and requested that verification and examination be dropped. As a result, the application was dismissed without examination of the merits.

P Provisions Relied On

Section 97(2)(b) of CGST Act, 2017

Section 97(2)(b) of RGST Act, 2017

Circular F.No. 354/03/2018 dated 08.01.2018

! For the Practitioner

This order carries **no precedential value** as it was dismissed purely on procedural grounds following the applicant's voluntary withdrawal. It does not decide the applicability of the circular dated 08.01.2018 to industrial canteens.

Prepared as a reading aid. Where this summary and the original order differ, the order governs.

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 -> raj.10.2018-19_ffspl.pdf

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