M/s Forbes Facility Services Pvt. Ltd., R.O. B1/B2, Manathon Innova, Off. Ganpatrao Kadam Marge, Mumbai-13 (GSTIN 03AAACF8177A1Z1)

Authority for Advance Ruling — Punjab

ORDER NO. AAR/GST/PB/008 dated 27/08/2019 (handwritten date; the or… Dated **27.08.2019**

Q Questions Before the Authority

- Whether the rate of tax on canteens inside business premises is to be charged at 5% or 18%, as raised by the applicant's application in Form GSTARA-01 (ARN No. AD030518000113U dated 04.05.2018), citing Notification No. 46/2017-Central Tax.

F Facts

The applicant, a facility services company, applied for advance ruling on the GST rate applicable to canteens operated inside business premises, which it said created ambiguity under Notification No. 46/2017-Central Tax. By letter dated 18.07.2019 the applicant stated that it did not wish to pursue the application and asked that it be treated as withdrawn. The order records that the applicant's reason was a later CBIC notification on the rate for industrial canteen services.

H Ruling

The Authority disposed of the application as **withdrawn under Section 98(2)** of the CGST Act, 2017 and Section 98(2) of the Punjab GST Act, 2017, at the applicant's request. The order does not answer the rate question on its merits. It notes that CBIC Notification No. 13/2018 dated 26 July 2018 now addresses the rate applicable to industrial canteen services.

R Reasoning

The applicant withdrew its application by letter dated 18.07.2019, stating that Notification No. 13/2018-Central Tax (rate) dated 26 July 2018 had settled the rate for industrial canteen services. The Authority accepted the withdrawal and disposed of the application under Section 98(2) of both the CGST and Punjab GST Acts. Because the application was withdrawn, no question was decided on its merits. The order is a procedural disposal, not a ruling on the rate.

P Provisions Relied On

Section 98(2) of the CGST Act, 2017

Section 98(2) of the Punjab GST Act, 2017

Notification No. 46/2017-Central Tax (cited in the application as the source of the ambiguity)

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

Notification No. 13/2018 (CBIC) dated 26 July 2018 (referred to by the applicant and the Authority as the notification on the ra…

Section 99 and Section 100 of the CGST Act, 2017 and the PGST Act, 2017 (appeal reference in the order's note)

! For the Practitioner

A practitioner would use this order mainly to confirm that a withdrawn advance ruling application is disposed of without any ruling, so it cannot be cited as authority on canteen rates. It does show that the Authority treated Notification No. 13/2018 as the operative rate notification for industrial canteen services, which may be relevant when advising on that issue. The order does not decide whether canteens inside business premises attract 5% or 18%, and it does not explain the reasoning behind Notification No. 13/2018. Those points need to be checked against the notifications themselves.

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 -> pb_aar_08_2019_ffspl_27.08.2019.pdf

Prepared 07-11-2026.

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