M/s Jewel Classic Hotels Pvt. Ltd., H. No. 16, Hotel Noor Mahal, Near Sector-32, Karnal, Haryana (GSTIN 06AAACJ7678J1Z4)

Authority for Advance Ruling — Haryana

Advance Ruling No. HAR/HAAR/R/2019-20/17 (In Application No. 17/2019… Dated **17.12.2019**

F Facts

The applicant owns and operates Hotel Jewels (54 rooms, all below Rs. 7,500 per room per day), Hotel Noor Mahal (125 rooms, some above Rs. 7,500 per room per day) and Hazuri Bagh, a party and banqueting lawn with no accommodation. Across these units it provides short-term accommodation, restaurant, bakery, gym, banquet and outdoor catering services. It relied on Notification No. 20/2019-Central Tax (Rate) dated 30.09.2019, which it said reduced the tax on outdoor catering to 5%, and sought clarity on the taxation of its services generally.

H Ruling

The Authority **rejected the application under Section 98(2) of the CGST/HGST Act** because the applicant failed to frame any question for ruling. The application was therefore not admitted, and no view was expressed on the applicable GST rate or treatment of any service.

R Reasoning

The applicant described its business activities but did not pose any specific question on which a ruling was sought. The Authority noted that the applicant was given a personal hearing on 17.12.2019, attended by its advocate and chartered accountant, and that lack of clarity on the framing of questions persisted even then. On that basis it held that the application could not be admitted and rejected it under Section 98(2). Section 97(2) defines the matters on which a ruling may be sought, and the applicant's failure to fit its request within those matters was the reason for rejection.

P Provisions Relied On

- Section 97(2) of the CGST/HGST Act, 2017 (matters on which advance ruling may be sought)
- Section 98(2) of the CGST/HGST Act, 2017 (rejection of application)
- Notification No. 20/2019-Central Tax (Rate) dated 30.09.2019 (cited by the applicant only; not decided on)

! For the Practitioner

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

This order is a procedural rejection and decides nothing on the merits. It is useful as a caution that the Authority will reject an application that describes the business without framing a precise question under Section 97(2), even where the applicant appears at a personal hearing. It does not decide whether the 5% rate for outdoor catering under Notification 20/2019-CT(Rate) applies to the applicant, nor how hotel accommodation above or below Rs. 7,500 per day is taxed.

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 -> har_aar_17_2019-20_17.12.2019_jchpl.pdf

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