M/s Rashi Eco Tourism Limited, No 166, Athigundi Post, Jagara Hobli, ID Peeta Village, Chickmagalur, Karnataka-577101 (GSTIN 29AAECR3967J1ZS)

Authority for Advance Ruling — Karnataka

Advance Ruling No. KAR ADRG 06 / 2019 Dated **04.04.2019**

Q Questions Before the Authority

- Do room rent and food supplied in the room constitute a mixed supply, and if so, what is the GST rate?
- Does food supplied in a day-out package along with sports activities constitute a mixed supply, and if not, what is the GST rate?
- What is the GST percentage where a person avails only restaurant facilities?
- Where corporates book rooms or halls for meetings and food is supplied complimentary, does this constitute a mixed supply, and if so, what is the GST rate?
- If food is supplied along with liquor, what is the GST rate?
- If food and liquor are supplied to the room, what is the GST rate?
- If food, liquor, accommodation and sports services are supplied together, is this a mixed supply, and what is the GST rate in either case?
- Where accommodation, food and sports services are provided, is the company eligible to take input tax credit on food items, maintenance activities and other incidental expenses?
- If the company is eligible for input tax credit on food items, does it constitute a mixed supply?
- If Ayurvedic treatment is included in a spa package, what is the GST rate?
- If soft drinks are supplied along with food, does this constitute a mixed supply, and what is the GST rate in either case?
- If soft drinks are provided in a day-out package, what is the GST rate?

F Facts

The applicant runs an eco stay, providing accommodation on a rental basis along with canteen, liquor and sports facilities to customers and delegates. It also runs an Ayurvedic SPA clinic and supplies food in day-out packages. The order records that a GST practitioner appeared for the applicant on 28-02-2019, that the applicant was directed to file a revised ARA-01 and furnish its brochure or menu card, and that the applicant later sought to withdraw the application following a Board of Directors decision. The order's text gives the filing date as 16.05.2018, whereas the summary table gives 14-01-2019; this discrepancy is not resolved in the document.

H Ruling

The Authority disposed of the application as **withdrawn** , so none of the twelve questions was answered on the merits. The withdrawal request dated 09.03.2019, received on 13.03.2019, was accepted in light of the Board's decision.

R Reasoning

The order contains no analysis of the mixed supply, rate or input tax credit questions. The Authority proceeded under Section 97 of the CGST and KGST Acts, Section 98(4) of both Acts, and Rule 104 of the CGST and KGST Rules, 2017, on Form GST ARA-01. Because the applicant asked to withdraw after its Board decided to do so, the Authority disposed of the matter on that basis alone.

P Provisions Relied On

- Section 97 of the Central Goods and Services Tax Act, 2017
- Section 97 of the Karnataka Goods and Services Tax Act, 2017
- Section 98(4) of the Central Goods and Services Tax Act, 2017
- Section 98(4) of the Karnataka Goods and Services Tax Act, 2017
- Rule 104 of the CGST Rules, 2017
- Rule 104 of the KGST Rules, 2017
- Form GST ARA-01

! For the Practitioner

This order gives no ruling on mixed supply, GST rates, restaurant or liquor supplies, spa packages or input tax credit for hospitality businesses, so it should not be cited for those points. A practitioner advising a resort or eco-stay operator would find it useful only as a record that the questions were raised before the Authority and then withdrawn. The full order is worth reading only if the file itself is needed to confirm the withdrawal and the procedural directions given at the 28-02-2019 hearing.

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 -> krntk_06-2019_retl.pdf

Prepared 01-11-2026.

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Pune (HQ)
RTC Silver, B4-708, Sai Satyam Park, Wagholi, Pune, Maharashtra 412207

Mumbai
104, Rajshila Building, 597 J.S.S. Road, Marine Lines, Mumbai 400002

Delhi
3rd Floor, B-6/154-155, Sector 5, Rohini, Delhi 110085

Gurugram
Pioneer Urban Square, B109, Golf Course Ext Road, Sector 62, Gurugram…

Ahmedabad
Phoenix Tower, 1107, near Commerce Six Road, Drive In Road, Navrangp…

Talk to us: +91 94594 56700 | sales@patronaccounting.com | patronaccounting.com