SAMPADA CATERERS PROPRIETOR MRS. SAMPADA SANTOSH HEDAOO

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 45/2018-19/B- 97 Dated **20.08.2018**

Q Questions Before the Authority

- Whether the supply of services by M/s. Sampada Caterers to the members of VCA Recreation Club for supply of food and drinks by M/s. Sampada Caterers in the Restaurant and bar/permit room of VCA Recreation Club fall under the ambit of Restaurant service and the Notification No. 46/2017 Central Tax (Rate) dated 14th Nov, 2017 effective from 15th Nov, 2017 be applicable for the above mentioned Services or the said services fall under outdoor Catering Service as both these services now attract different rate of Tax?

F Facts

The applicant entered into an arrangement to provide catering, restaurant services, food, drinks, and room services to members and guests at the VCA Recreation Club. The applicant sought an advance ruling to clarify whether its supplies qualified as restaurant services or outdoor catering services under relevant rate notifications. Prior to the final hearing, the applicant submitted a request to withdraw the application in light of subsequent legal developments.

H Ruling

The Authority allowed the applicant to **withdraw the application voluntarily and unconditionally** . The application was disposed of as withdrawn without going into the merits or detailed facts.

R Reasoning

The applicant submitted a letter dated 13.08.2018 requesting permission to withdraw the application due to changed circumstances following Notification No. 13/2018-Central Tax (Rate) and a GST Council press release. As the request for withdrawal was voluntary and unconditional, the bench permitted the withdrawal without adjudicating the substantive question of classification.

P Provisions Relied On

Section 97, Central Goods and Services Tax Act, 2017	Section 98, Central Goods and Services Tax Act, 2017
Notification No. 46/2017-Central Tax (Rate)	Notification No. 13/2018-Central Tax (Rate)

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

! For the Practitioner

This order is a **procedural dismissal upon withdrawal** and contains no ruling on the merits regarding the distinction between restaurant service and outdoor catering inside a club premises. Practitioners cannot rely on this decision for substantive legal interpretation.

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 -> maha-gst-ara-45 dt.20.08.18 sampada caterers.pdf

Prepared 22-10-2026.

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