

SHRI SHAM CATERERS

Authority for Advance Ruling — Maharashtra

NO.GST-ARA-42/2017-18/B- 49

Dated 15.06.2018

Q Questions Before the Authority

- Whether the food and beverages served at the time of parties within the premises of the club is liable to tax at CGST 2.5% + SGST 2.5%. If not what is the rate of tax ?

F Facts

The applicant is engaged in providing restaurant services and serving food and beverages for parties within club premises. It filed an application for advance ruling to determine the correct rate of tax applicable to these services. Subsequent to the preliminary hearing, the applicant submitted a letter seeking permission to withdraw its application.

H Ruling

The Authority allowed the applicant to **withdraw the application voluntarily and unconditionally**. The proceeding was disposed of without entering into the merits or detailed facts of the case.

R Reasoning

The applicant realized during the preliminary hearing that the issue regarding catering services in club premises was already settled under earlier service tax laws merged into GST. Consequently, the applicant submitted a written request dated May 15, 2018, seeking withdrawal. The Authority granted permission to withdraw under Section 98 of the CGST Act and MGST Act without rendering a substantive opinion.

P Provisions Relied On

Section 97 of the Central Goods and Services Tax Act, 2017

Section 97 of the Maharashtra Goods and Services Tax Act, 2017

Section 98 of the Central Goods and Services Tax Act, 2017

Section 98 of the Maharashtra Goods and Services Tax Act, 2017

! For the Practitioner

This order holds **no precedential value** regarding the GST rate on outdoor or club party catering services because it was disposed of purely as withdrawn. Tax practitioners cannot rely on this decision for tax rate classification.

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 -> mah aar 42 2017-18 b-49 15.06.2018 ssc.pdf

Prepared 19-10-2026.

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