Sodexo Food Solutions India Private Limited

Authority for Advance Ruling — Maharashtra

NO.GST-ARA- 46/2017-18/B- 90 Dated **20.08.2018**

Q Questions Before the Authority

- Whether catering services which involve operating and managing the canteens / cafeteria of the customers, provided to corporate customers qualify as services provided by a restaurant, eating joint including mess, canteen with a GST rate of 5% as per entry 7(i) of the Schedule under Notification 11/2017 (as amended vide Notification 46/2017) ?
- Whether retail services of cooking and serving food and beverages by canteens, cafeteria, etc, provided by the canteen / cafeteria to the employees or visitors (belonging to the customer) qualify as services provided by a restaurant, eating joint including mess, canteen with a GST rate of 5% as per entry 7(i) of the Schedule under Notification 11/2017 (as amended vide Notification 46/2017) ?

F Facts

The applicant is engaged in providing catering services, facility management services, and other related services to corporate customers in various industries, including manufacturing, services, offshore oil rigs, and mining sites. The applicant sought an advance ruling to determine whether operating customer canteens and serving food to employees qualifies for the 5% concessional GST rate under Notification No. 11/2017-Central Tax (Rate).

H Ruling

The Authority did not rule on the merits of the questions presented. Following a written request from the applicant seeking permission to withdraw the application, the Authority permitted the withdrawal and disposed of the matter as **withdrawn unconditionally** .

R Reasoning

Subsequent to preliminary and final hearings, the applicant submitted a letter dated 14.08.2018 requesting permission to withdraw the advance ruling application. The Authority allowed the voluntary withdrawal under Section 98 of the Central Goods and Services Tax Act, 2017 and the Maharashtra Goods and Services Tax Act, 2017 without addressing the factual or legal merits.

P Provisions Relied On

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

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

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

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

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

Notification 11/2017

Notification 46/2017

! For the Practitioner

This order provides no substantive guidance on the taxability or classification of canteen and catering management services under GST because it was **disposed of as withdrawn** . Practitioners cannot rely on this order for interpreting rate entries under Notification No. 11/2017.

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-46_dt.20.08.18_sfsipl.pdf

Prepared 22-10-2026.

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