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**Updates/GST/Advance Ruling/Legal-23-06/2023**  
**Dt. 01/03/2023**

**(Advance Rulings in Gujarat from 1<sup>st</sup> Feb. to 28<sup>th</sup> Feb., 2023)**

**Advance Ruling Branch**  
**Gujarat State Tax Department**

Rulings given by Authority of Advance Rulings (AAR)

# M/s. D.M. Net Technologies

<b>Sr. No.</b>	<b>Advance Ruling sought for</b>	<b>Ruling</b>
1.	Whether the services provided by the applicant in affiliation to/ partnered with Gujarat University and providing education for degree courses to students under specific curriculum as approved by the Gujrat University, for which degrees are awarded by the Gujarat University are exempt from GST vide Entry No. 66 of the Notification No. 12/ 2017- Central Tax (Rate) dated 28th June, 2017?	➤ The application filed by the applicant for advance ruling is dismissed as withdrawn.

# M/s. HRPL Restaurants Private Limited

Sr. no.	Advance Ruling sought for	Ruling
1.	Whether <u>supply of ice cream from any of the outlets of HRPL</u> be considered as supply of <u>'restaurant services'</u> or not?	1. The <b><u>supply of ice cream from the outlets</u></b> of the applicant <b>cannot be considered as supply of 'restaurant services'</b> . The readily available ice creams [not prepared in their outlets] sold over the counter is supply of goods. However, an ice cream <b>when ordered and supplied along with cooked or prepared food</b> , through their outlets would <u>assume the character of composite supply</u> , wherein the prepared food being the principal supply and hence <b>qualifies as 'restaurant services'</b> .
2.	If the supply is classified as <u>'restaurant services'</u> , what would be the applicable <u>rate of tax thereon</u> in accordance with notification No. 11/2017-CT(Rate) dtd 28.6.2017 [as amended from time to time]?	2. The supply of ice cream from the outlets of the applicant is not classified as <u>'restaurant services'</u> . However, the <b>composite supply, supra, classifiable under 'restaurant service' would be leviable to GST @ 5% with no input tax credit</b> as per Sr. No. 7(ii) of notification No. 11/2017-CT (Rate) dtd 28.6.2017 as amended vide notification No. 20/2019-CT (Rate) dated 30.9.2019.
3.	If <u>not the restaurant services</u> , supply of ice cream from any of the outlets of HRPL can be considered as supply of ice cream from ice cream parlour & chargeable to GST @ 18% ?	3. The supply of only ice cream [not prepared in their outlets and which is readily available] from any of the outlets of applicants is held to be <b>akin to supply of ice cream from ice cream parlour, leviable to GST @ 18%</b> .

# Thanks

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**Note:**

- a) The above rulings are available on the department's website for reference.**
- b) Please contact the Advance Ruling Branch in case of any ambiguity in the above rulings.**