

**THE AUTHORITY FOR ADVANCE RULINGS  
IN KARNATAKA  
GOODS AND SERVICES TAX  
VANIJYA THERIGE KARYALAYA, KALIDASA ROAD  
GANDHINAGAR, BENGALURU – 560 009**

**Advance Ruling No. KAR ADRG 72/2021**

**Date : 29-11-2021**

Present:

1. **Dr. Ravi Prasad M.P.**  
Additional Commissioner of Commercial Taxes . . . . Member (State)
2. **Sri. T. Kiran Reddy**  
Joint Commissioner of Customs & Indirect Taxes . . . .Member (Central)

1.	Name and address of the applicant	M/s Pavan Ventures, # 58, III Cross, New Timber Yard Layout, Bengaluru – 560 026.
2.	GSTIN or User ID	29AAWFP8233G1ZK
3.	Date of filing of Form GST ARA-01	20.02.2021
4.	Represented by	-- Not Applicable --
5.	Jurisdictional Authority – Centre	The Principal Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru. (Range – ASD2)
6.	<b>Jurisdictional Authority – State</b>	LGSTO-63, Bengaluru.
7.	Whether the payment of fees discharged and if yes, the amount and CIN	Yes, discharged fee of Rs.5,000/- under CGST Act & Rs.5,000/- under KGST Act vide CIN CNRB21022900080536 dated 10.02.2021.

**ORDER UNDER SECTION 98(4) OF THE CGST TAX ACT, 2017  
& UNDER 98(4) OF THE KGST ACT, 2017**

1. M/s Pavan Ventures (called as the 'Applicant' hereinafter), # 58, III Cross, New Timber Yard Layout, Bengaluru – 560 026, having GSTIN 29AAWFP8233G1ZK, have filed an application for Advance Ruling under Section 97 of CGST Act, 2017 read with Rule 104 of CGST Rules 2017 & KGST Act, 2017 read with Rule 104 of KGST Rules 2017, in form GST ARA-01 discharging the fee of Rs.5,000/- each under the CGST Act and the KGST Act.

2. The applicant is, a partnership firm registered under GST Acts, engaged in the business of maintaining & development of eco stay, providing accommodation on rental basis, restaurant facility, liquor facility, sports & adventures activities, arranging events, conference, meeting, parties, destination marriages to their customers and delegates.

3. The applicant, in view of the above, seeks advance ruling, in respect of the following questions:  
M/s Pavan Ventures



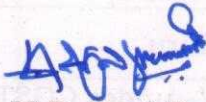
- a. The firm supplies food in a day out package along with sports and adventure activities, whether it constitutes mixed supply? If yes, what is the rate of GST ?
- b. If services provided on a day out package along with food, what is the GST rate? Or can food be charged at 5% GST?
- c. If a customer avails only restaurant facility, what is the GST rate?
- d. When the room tariff is below Rs.7,500/- per day, what is the GST rate for room rent and what is the GST rate for the food supplied to room?
- e. The corporate companies book rooms/halls for their meetings & other occasions where food is supplied as complementary, whether it constitutes mixed supply? If yes, what is the rate of GST? Or can GST of 5% be charged for the food separately?
- f. If any person avails only restaurant facilities only, what is the percentage of GST?

4. The applicant, prior to the opportunity of hearing, vide their letter dated 24.08.2021, requested this authority to permit them to withdraw their application, without quoting any reason.

5. In view of the above, we pass the following

### RULING

The application filed by the Applicant for advance ruling is disposed off as withdrawn.



(Dr. M.P. Ravi Prasad)

Member  
MEMBER

Karnataka Advance Ruling Authority  
Place : Bengaluru-560 009

Date : 29-11-2021



(T. Kiran Reddy)

Member  
MEMBER

Karnataka Advance Ruling Authority  
Bengaluru-560 009

To,  
The Applicant

Copy to :

1. The Principal Chief Commissioner of Central Tax, Bangalore Zone, Karnataka.
2. The Commissioner of Commercial Taxes, Karnataka, Bengaluru.
3. The Principal Commissioner of Central Tax, Bengaluru South Commissionerate, Bengaluru.
4. The Asst. Commissioner, LGSTO-63, Bengaluru.

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