
	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
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BEFORE THE AUTHORITY OF: *Shri. B.G. Krishnan, IRS &
: Shri. B.S. Thyagarajababu B.Sc, LL.M*

Legal Name of the applicant	M/s. Square One Homemade Treats
GSTIN	32ACOF9558D1ZQ
Address	TC 2/3518-2, Near St. Mary's School, Pattom Kesavadasapuram Road, , Thiruvananthapuram – 695004
Advance Ruling sought for	<i>i. Whether resale of food & bakery products fall under restaurant services. ii. Whether classification of HSN and Tax rates done by the applicant is correct or not.</i>
Date of Personal Hearing	30-09-2019
Authorized Representative	Mr. Iype Varkey

ADVANCE RULING No. KER/66/2019 Dt.30.09.2019

The applicant is engaged in the business of reselling food products like cakes, baked items like cookies, brownies, ready to eat homemade packed food, ready to eat snacks, hot and cold beverages through dispensing machine. All food items sold are pre-packed and no cooking is done at the premises. In the bakery premises, they have provided table for customers who like to eat food items procured from the counter.

Applicant requested advance ruling on the following:

- i) Whether resale of food & bakery products fall under restaurant services.*
- ii) Whether classification of HSN and Tax rates done by the applicant is correct or not.*

The authorized representative of the applicant was heard. It is pointed out that they are purchasing and selling food products procured from other dealers. They have no

kitchen facility to cook food at their premises. If the customers intend to eat food items at the shop, necessary facility has been provided.

The matter was examined in detail. A restaurant or an eatery, is a business that prepares and serves food and drinks to customers. Cooked packed foods are served from the counter and facility is given to the customers to have it from the premises. Hence the facility provided by the applicant to customers to have the food items consumed at the premises does not qualify the applicant to be categorized as a restaurant service provider. The applicant has sought for classification for large number of commodities which are broadly classified under 9 categories, such as Sweetmeats, Namkeens, Chips, Pickles, Jam, Juices, Payasams, Ready to eat food combinations and Others. All the products are sold by the applicant in ready to eat form and hence they are liable to be taxed at respective rates specified according to their HSN.

In view of the observations stated above, the following rulings are issued:

i) *Whether resale of food & bakery products fall under restaurant services.*

No. A restaurant is a place of business where food is prepared in the premises and served based on the orders received from the customer. In the instant case it is a bakery, where ready to eat items are sold and mere facility is provided to have it from the shop.

ii) *Whether classification of HSN and Tax rates done by the applicant is correct or not.*

Sweets - Agra Peda, Maladoo, Rava Ladoo, Kappa Ladoo, Kesari, Kesari Beetroot, Boli, Boli Banana, Pappada Boli, Churuttu, Sweet Kachori, Halwa Guava, Halwa Jackfruit, Halwa Mango, Halwa Wheat, Carrot Sweet, Kaju Burfi, Aval Vilayichathu, Ariunda, Avalose unda, Diamond Cuts (Sweet), Carrot Sweet and Unniyapam are classifiable under HSN Code 2106 90-Sweetmeat and attracts GST at the rate of 5% as per Sl No. 101 of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Chappathi is classifiable under HSN Code 2106 90 99 and is liable to GST at the rate of 5% as per Sl No.99A of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Coconut Chutney Powder and Dosa Chutney Powder are classifiable under HSN Code 2106 90 99 and is liable to GST at the rate of 5% as per Sl No.100A of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Namkeen items – Achappam, Avalose Podi, Cheeda, Diamond Cuts(Hot), Kuzhalappam, Murukku and Thatta are classifiable under HSN Code 2106 90 and is liable to GST at the rate of 12% as per Sl No. 46 of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017 for those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available. The rate of GST is 5% as per Sl No. 101A of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017 for those other than put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available.

Banana Chips, Chakka Chips, Cheema Chakka Chips, Chembu Chips, Kappa Chips, Sarkara Varatti, Kovakkai Vattal and Pavakkai Vattal are classifiable under HSN Code 2008 19 40-Other roasted and fried vegetable products and is liable to GST at the rate of 12% as per Sl No. 40 of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Fried Peanuts and Chilly Nuts are classifiable under HSN Code 2008 and are liable to GST at the rate of 12% as per Sl No. 40 of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Pickles namely; Ambazhanga Red Pickle, Ambazhanga White Pickle, Pavakkai Pickle, Bitter Gourd Special Pickle, Bitter Gourd Red pickle, Chikoo Pickle, Curry Lime Pickle, Dates Chutney Pickle, Dates Pickle, Garlic Pickle, Gooseberry Pickle, Grape Pickle

Red Special, Grape Pickle White Special, Hot Chilly Pickle, Kadumanga Pickle, Lime Garlic Pickle, Lime Mango Ginger Pickle, Lime Red Pickle, Lime White Pickle, Luvloli Pickle, Mango Ginger Pickle, Padaval Pickle, Special Mango Pickle, Sweet Lime Pickle, Tender Mango Pickle, Vista Unique Mango Pickle are classifiable under HSN Code 2001 90 00 and attracts GST at the rate of 12% as per Sl No. 33 of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Pickles namely; King Fish Pickle and Tuna Pickle are classifiable under HSN Code 1604 12 10 and Meat Pickle is classifiable under HSN Code 1602 90 00 and are liable to GST at the rate of 12% as per Sl Nos. 31 and 29 respectively of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Mango Jam, Mixed Fruit Jam, Orange Jam, Pineapple Jam and Plantain Jam are classifiable under HSN Code 2007 and attract GST at the rate of 12% as per Sl No. 39 of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Juice Green Mango, Juice Mango, Juice Passion Fruit and Juice Rose Apple are classifiable under HSN Code 2009 and attract GST at the rate of 12% as per Sl No. 41 of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Juice Butter Milk is classifiable under HSN Code 0403 90 10 and is exempted as per Sl No. 26 of Notification No.02/2017 Central Tax (Rate) dated 28.06.2017.

Caramel Pudding, Chocolate Pineapple Pudding, Fruit Salad Mix and Tender Coconut Pudding are classifiable under HSN Code 2106 90 99-Other food preparations not elsewhere specified or included and is liable to GST at the rate of 18% as per Sl No. 23 of Schedule III of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Payasam of all varieties like Ari Payasam, Banana Payasam, Jackfruit Payasam, Kadala Parippu Payasam, Mango Payasam, Palada Payasam, Payar Payasam, Pineapple Payasam, Pidi Payasam, Sarkara Pidi Payasam, Tender Coconut Payasam, Semiya Payasam and Wheat Payasam are classifiable under HSN Code 2106 90 99- Other food preparations

not elsewhere specified or included and attracts GST at the rate of 18% as per Sl No. 23 of Schedule III of Notification No. 01/2017 Central Tax (Rate) dated 28.06.2017.

Club Sandwich, Crazy Chicken Bun, Crazy Veg Bun, Crazy Yam, Cutlet Sweet, Cutlet Cheera, Cutlet Chicken, Cutlet Idichakka, Cutlet Meat, Cutlet Vaazhachundu, Cutlet Vegetable, Daudashe, Mango Mappas, Macaroni Chicken Bake, Meat Roll, Noodle Basket, Pista Chicken Bake, Pista Veg Bake, Sandwich Carrot & Egg, Sandwich Cheese Corn, Sandwich Chicken, Sandwich Egg, Sandwich Pudina, Sandwich Sausage, Sandwich Veg, Scotch Egg, Spinach Chicken Roll, Spinach Paneer Roll, Shepherds Pie, Sphagetti Chicken Bake, Sphagetti Veg Bake, Spring Roll Chicken, Spring Roll Veg are classifiable under HSN Code 2106 90 99-Other food preparations not elsewhere specified or included and taxable at the rate of 18% as per Sl No. 23 of of Schedule III of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Ada Chakka, Ada Pazham, Ada Plain, Ada Ragi, Ada Wheat, Vattayappam, Sharkara Vattayappam, Banana Ball, Banana Fry, Bonda Veg, Chicken Burger, Chicken Cheese Steak, Chilli & Padaval, Chilli Cauliflower, Chirotta, Parippu Vada, Sambar Vada, Sukhiyan, Mini Chicken Samosa, Noodle Chicken Samosa, Noodle Veg Samosa and Punjabi Samosa are classifiable under HSN Code 2106 90 99-Other food preparations not elsewhere specified and liable to GST at the rate of 18% as per Sl No. 23 of of Schedule III of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Aloo Paratha, Raitha, Aloo Tikki, Appam, Appam Vegetable Mappas, Appam Vegetable Stew, Aromal Rice, Biryani Channa Potato, Biryani Vegetable, Button Idli Sambar, Chakka Puttu, Chapathi Veg Mappas, Chappathi Chilli Cauliflower, Chappathi Veg Kuruma, Curd Rice, Curd Vada, Ethakka Kalan, Fried Rice Veg, Fried Rice Veg Chilli Cauliflower, Fried Rice Veg Gobi Manchurian, Fried Rice Veg Paneer Mutter, Ghee Paratha Channa Masala, Ghee Paratha Mushroom Kurma, Ghee Pathiri, Ghee Pathiri Paneer Curry, Ghee Pathiri Veg Kuruma, Gobi Manchurian, Idiyappam, Idiyappam Veg Stew, Idli Chutney, Inchi Curry, Inriappam, Kachil Mulaku Chammanthi, Kappa Biryani, Kappa Puttu, Kozhukatta, Kozhukatta Ragi, Lemon Rice, Meals (Veg), Methi Paratha Gobi

Manchurian Naranga Curry, Pachoru, Paneer Mutter, Parotta, Parotta (Maida) Chillicauliflower, Parotta (Maida) Paneer Mutter, Parotta (Wheat) Chillicauliflower, Parotta (Wheat) Gobi Manchurian, Parotta (Wheat) Paneer Mutter, Parotta Veg Curry, Pazha Manga Curry, Puttu Kadala Curry, Sadhya Meals, Tomato Curry, Tomato Rice, Tomato Rice Chillicauliflower, Uppumavu Potato Roast, Veg Curry are classifiable under HSN Code 2106 90 99-Other food preparations not elsewhere specified or included and is liable to GST at the rate of 18% as per Sl No. 23 of of Schedule III of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Aloo Paratha Chicken Kuruma, Appam Beef Curry, Appam Chicken Chops, Appam Chicken Stew, Appam Egg Mappas, Barbeque Chicken, Beef Pulavu, Biryani Chicken, Butter Chicken, Chakka Puttu Egg Fry, Chapathi Beef Curry, Chapathi Butterchicken, Chapathi Chicken Curry, Chapathi Chicken Mappas, Chapathi Chilly Chicken, Chapathi Egg Kuruma, Chapathi Egg Mappas, Chapathi Paneer Mutter, Chapathi Punjabi Chicken, Chicken Fajita, Chicken Fry, Chicken Noodles, Chicken Quiche, Chicken Shell, Chicken Stew, Chilly Chicken, Dosa Egg Roast, Egg Curry, Fried Rice Chicken Chillichicken, Fried Rice Mixed, Fried Rice Mixed Butterchicken, Fried Rice Mixed Chillichicken, Fried Rice Veg Butter Chicken, Fried Rice Veg Chilly Chicken, Ghee Paratha Chicken Curry, Ghee Pathiri Beef Kuruma, Ghee Pathiri Chicken Kuruma, Ghee Rice Chicken Masala, Idiyappam Beef Curry, Idiyappam Chicken Stew, Idiyappam Egg Curry, Kadachakka Green Chilli Chutney, Kappa Ayala Curry, Kappa Beef Curry, Kappa Boiled Chicken Pirattu, Kappa Chicken Curry, Kappa Meen Peera, Kozhi Roast, Meals (Meen Peera), Meals(Chicken), Parotta (Maida) Butter Chicken, Parotta (Maida) Chilly Chicken, Parotta (Maida) Egg Masala, Parotta (Maida) Kozhi Roast, Parotta (Wheat) Butter Chicken, Parotta (Wheat) Chilli Chicken, Parotta (Wheat) Egg Masala, Parotta (Wheat) Kozhi Roast, Parotta Beef Curry Special, Parotta Chicken Curry, Parotta Gobi Manchurian, Pidi Kozhi Curry, Puttu Beef Curry, Puttu Chicken Curry, Puttu Egg Curry, Thurki Pathiri, Tomato Rice Chicken Curry, Unakka Kappa Beef Curry, Unakka Kappa Chicken Curry, Unakka Kappa Neymeen Curry, Uppumavu Eggroast, Veg Pulao Chicken Curry are classifiable under HSN Code 2106 90 99-Other food preparations not elsewhere specified or included and is liable

to GST at the rate of 18% as per Sl No. 23 of Schedule III of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

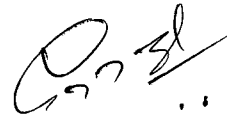
Lasagne is classifiable under HSN Code 1902 20 10 and is liable to GST at the rate of 12% as per Sl No. 32B of Schedule II of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.

Natural Honey is classifiable under HSN Code 0409 00 00 and is liable to GST at the rate of 5% as per Sl No. 13 of Schedule I of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017 for those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available. Natural Honey other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available is exempt from GST as per Sl No. 29 of Notification No.02/2017 Central Tax (Rate) dated 28.06.2017.

Cone is classifiable under HSN Code 1905 32 90 and is liable to GST at the rate of 18% as per Sl No. 16 of Schedule III of Notification No.01/2017 Central Tax (Rate) dated 28.06.2017.



B.G. Krishnan, IRS
Joint Commissioner of Central Tax
Member



B.S. Thyagarajababu, B.Sc, LL.M
Joint Commissioner of State Tax
Member

To

M/s. Square One Homemade Treats,
TC 2/3518-2, Near St. Mary's School,
Kesavadasapuram Road, Pattom,
Thiruvananthapuram 695004.

