

	KERALA AUTHORITY FOR ADVANCE RULING GOODS AND SERVICES TAX DEPARTMENT TAX TOWER, THIRUVANANTHAPURAM	
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BEFORE THE AUTHORITY OF: Shri. Jomy Jacob, IRS &
: Shri. Mansur M.I.

Legal Name of the applicant	M/s. Kerala Tourism Development Corporations Limited
GSTIN	32AABCK0385J1ZP
ARN	AD320925003058B
Address	Corporate Office, Mascot Square, PB No. 5424, PMG, Vikas Bhavan P.O., Thiruvananthapuram, Kerala-695033
Advance Ruling sought for	1. Clarification on the GST rate applicable to food supply in some of KTDC hotels which is classified as specified premises and presently charging 18% GST rate for food supply. 2. Whether the GST rate for plan food is 18% regardless of the accommodation rate and whether KTDC have to charge 12% or 5% for plan meals when the accommodation rate is 12% or 5%?

ADVANCE RULING No.KER/08/2026 Dated 28/04/2026

1. Kerala Tourism Development Corporation is a public sector undertaking bearing GSTIN 32AABCK0385J1ZP that conducts and regulates the tourism activities in the Indian state of Kerala.

2. The applicant requested advance ruling on the following:

1. Clarification on the GST rate applicable to food supply in some of KTDC hotels which is classified as specified premises and presently charging 18% GST rate for food supply.

2. Whether the GST rate for plan food is 18% regardless of the accommodation rate and whether KTDC have to charge 12% or 5% for plan meals when the accommodation rate is 12% or 5%?



3. The Applicant by email dated 01/01/2026 requested the Advance ruling Authorities to permit them to withdraw the application submitted as per ARN AD320925003058B dated 15.09.2025 for Advance Ruling regarding the GST rate applicable to food supply in some of KTDC hotels.

In view of the above, the following ruling is issued;

RULING

The application is dismissed as withdrawn.


Jomy Jacob, IRS

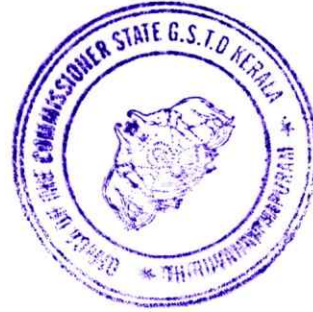
**Addl. Commissioner of Central Tax
Member**



**Mansur M.I.
Joint Commissioner of State Tax
Member**

To

Kerala Tourism Development Corporation,
Corporate Office, Mascot Square
PB No. 5424 ,PMG,Vikas Bhavan P.O.,
Thiruvananthapuram, Kerala-695033.



Copy submitted to:-

1. The Chief Commissioner of Central Tax and Central Excise, Thiruvananthapuram Zone, C.R.Building, I.S.Press Road, Cochin-682018. [E-mail ID: cccocchin@nic.in; ccu-cexcok@nic.in]
2. The Commissioner of State Goods and Services Tax Department, Tax Towers, Karamana, Thiruvananthapuram – 695002. [E-mail ID: cst.sgst@kerala.gov.in]
3. The Commissioner of Central Tax and Central Excise, Kochin Commissionerate.
4. The Commissioner of Central Tax and Central Excise, Thiruvananthapuram Commissionerate, GST Bhavan, Statue, Thiruvananthapuram.
5. The Commissioner of Central Tax and Central Excise, Calicut Commissionerate.



Copy to :

1. The Additional Commissioner, TPS, HQ, Thiruvananthapuram.
2. The Deputy Commissioner, ITMD, Thiruvananthapuram.
3. The Assistant Commissioner/State Tax Officer, Tax payer services Circle, Pattom.