

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE, CUSTOMS & SERVICE TAX: RAIGAD 4TH FLOOR, KENDRIYA UTPAD SHULK BHAVAN, PLOT NO. 1, SECTOR - 17, KHANDESHWAR, NEW PANVEL, NAVI MUMBAI. Tel No. 27492230 / 27492219. Fax No. 27492215.

**TRADE NOTICE
NO. 05/Service Tax/Raigad/2013-14**

Sub: Restaurant Service - clarification - regarding.

A copy of Circular No.173/8/2013-ST dated 07.10.2013 issued under F.No.334/3/2013-TRU, by Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, Tax Research Unit, New Delhi, is enclosed herewith for information, guidance and necessary action.

All the Trade associations are requested to bring the contents to the notice of their member service providers/manufacturers in particular and the trade in general.

This issues with the approval of Commissioner, Central Excise, Customs & Service Tax, Raigad.

SJ
26/10/13
(SUNIL JAIN)
Additional Commissioner (Tech),
Central Excise: Raigad

Encl: As above.

F.No. V.Gen (30)-38/RGD/2013-14 | *12243*
Navi Mumbai, the *28/10/13* October, 2013.

Copy to : As per Distribution List below:-

01. The Chief Commissioner of Central Excise, Mumbai Zone-II.
02. The Commissioner of Central Excise, Raigad.
03. All Trade Association (as per the mailing list)
04. Mr. S. G. Bharadi, Actg. Executive Director, Chemexcil, Jhansi Castle, 4th floor, 7 Cooperage Road, Mumbai 400001.
05. All members of RAC.
06. Addl. Commissioner (P&V)/Audit/Tech
07. DC/AC- Alibag/ Khopoli/ Mahad/ Panvel/ Rasayani/ Service Tax Division
08. DC - (Prev./Hqrs. Audit/ Tax Rec. Cell/ Tech/ Hqrs. Adjudication/ Legal/ Review/ Stats/ Vigilance/Rebate)
09. D.C. Computers for information w.r.t. your letter F.No. I/Comp/22-7/RGD/MR/09-10/8336
10. PRO
11. Notice Board.

Recd.
29/10-2013
Hq. Review

Received
(Audit Section)
28/10/13

Rameldim.
Recd

28/10
Rec'd
SBhus and Kao
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28/10/13
570x
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Rebate
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Legal
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28/10/13

		non-centrally air-heated restaurant will be treated as exempted service and credit entitlement will be as per the Cenvat Credit Rules.
2.	In a hotel, if services are provided by a specified restaurant in other areas e.g. swimming pool or an open area attached to the restaurant, will service tax arise?	Yes. Services provided by specified restaurant in other areas of the hotel are liable to service tax.
3.	Whether service tax is leviable on goods sold on MRP basis across the counter as part of the Bill/invoice.	If goods are sold on MRP basis (fixed under the Legal Metrology Act) they have to be excluded from total amount for the determination of value of service portion

3. Trade Notice/Public Notice may be issued to the field formations and taxpayers. Please acknowledge receipt of this Circular. Hindi version follows.

Yours sincerely,

(S. Jayaprahasam)
Technical Officer, TRU
Tel: 011-2309 2037