



HARYANA AUTHORITY FOR ADVANCE RULING,
GOODS AND SERVICES TAX,
HARYANA VANIJYA BHAWAN, PLOT NO 1-3, SECTOR 5,
PANCHKULA-134151 (HARYANA)



ADVANCE RULING NO.HAR/HAAR/R/2019-20/17
(In Application No.: 17/2019-20, dated 18.11.2019)

Name & Address of the Applicant	:	M/s Jewel Classic Hotels Pvt. Ltd., H. No. 16, Hotel Noor Mahal, Near Sector-32, Karnal, Haryana.
GSTIN of the Applicant	:	06AAACJ7678J1Z4
Date of Application	:	18.11.2019
Clause(s) of Section 97(2) of CGST/HGST Act, 2017, under which the question(s) raised.	:	Nil
Date of Personal Hearing	:	17.12.2019
Present for the Applicant	:	Sh. Bhuvan Mittal (C.A) and Sh. Manoj Mittal (Advocate)

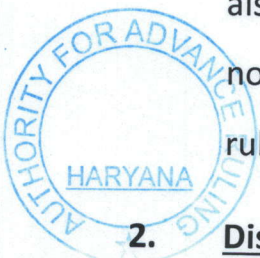
Memo No.: 1057/AAR
Dated: 28.08.2020

1. Brief Facts:

1.1 The applicant, M/s Jewel Classic Hotels Pvt. Ltd., Karnal (NCR) owns and operate three separate units in form of hotels/party lawns in the name of

- a. Hotel Jewels (54 Rooms). All below Rs. 7,500/- per room per day.
- b. Hotel Noor Mahal (125 Rooms), Some are above Rs. 7,500/- per room per day.
- c. Hazuri Bagh (Party and Banqueting Lawns) No Accommodation.

In these units, the applicant provides services of Short-term accommodation, restaurant services, bakery, gym, banquets and outdoor catering services. The applicant contends that vide notification No. 20/2019 Central Tax (Rate), dated 30th September, 2019 the Government has reduced tax on outdoor catering to 5%. Being not able to determine and also the manner of taxation under the GST Act under various notifications notified by the Government, the applicant has applied for this advance ruling.



2. Discussion:

2.1 The applicant has preferred the application for seeking advance ruling on various issues but it has failed to frame any question. Instead of posing any question before the authority, the applicant has given a description of the activities undertaken by it. The applicant was also given personal hearing

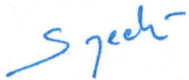
on 17.12.2019 wherein Advocate, Sh. Manoj Mittal and C.A, Bhuvan Mittal appeared before the Authority, but even then there was lack of clarity on the framing of question(s) for Advance Ruling. Accordingly, the application was not admitted.

3. Ruling:

- 3.1 The instant application for advance ruling is rejected under Section 98(2) of the CGST/HGST Act.

Ordered accordingly.
To be communicated.

17.12.2019
Panchkula.


(Sangeeta Karmakar)
Member CGST




(Madhubala)
Member SGST

Regd. AD/Speed Post

**M/s Jewel Classic Hotels Pvt. Ltd.,
H. No. 16, Hotel Noor Mahal,
Near Sector-32, Karnal, Haryana.**

Copy to:

1. The Commissioner of Central Goods & Services Tax, SCO No. 407-408, Sector-8, Panchkula, Haryana.
2. Assistant Commissioner, GST Division-Karnal, SCO-356, Mugal Canal, Karnal, Haryana.
3. Deputy Excise and Taxation Commissioner (ST), Karnal.

o/c