TAMIL NADU STATE APPELLATE AUTHORITY FOR ADVANCE RULING
(Constituted under Section 99 of Tamil Nadu Goods and Services Tax Act, 2017)

A.R.Appeal No.02/2026 AAAR Date:08.05.2026

BEFORE THE BENCH OF

Shri. Madan Mohan Singh, I.R.S., Principal Chief Commissioner of GST & Central Excise/Member(CGST), Appellate Authority for Advance Ruling, Tamil Nadu.	**Shri. S.Nagarajan, I.A.S., Commissioner of State Tax/ Member(SGST), Appellate Authority for Advance Ruling, Tamil Nadu.**

Order-in-Appeal No. AAAR/06/2026(AR)

(Passed by Tamil Nadu State Appellate Authority for Advance Ruling under Section 101(1) of the Tamil Nadu Goods and Services Tax Act, 2017)

Preamble

1. In terms of Section 102 of the Central Goods & Services Tax Act, 2017/Tamil Nadu Goods & Services Tax Act, 2017 ("the Act", in Short), this Order may be amended by the Appellate authority so as to rectify any error apparent on the face of the record, if such error is noticed by the Appellate authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer or the Appellant within a period of six months from the date of the Order. Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made, unless the appellant has been given an opportunity of being heard.

2. Under Section 103(1) of the Act, this Advance ruling pronounced by the Appellate Authority under Chapter XVII of the Act shall be binding only
(a) on the Appellant who had sought it in respect of any matter referred to in sub-section (2) of Section 97 for advance ruling;
(b) on the concerned officer or the jurisdictional officer in respect of the Appellant.

3. Under Section 103 (2) of the Act, this advance ruling shall be binding unless the law, facts or circumstances supporting the said advance ruling have changed.

4. Under Section 104(1) of the Act, where the Appellate Authority finds that advance ruling pronounced by it under sub-section (1) of Section 101 has been obtained by the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the appellant as if such advance ruling has never been made.

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Name and address of the Appellant	M/s. Frutta Services Private Limited, No. 5, Gordan Woodrofe Nagar, 4th Main Road, Keelakattalai, Tambaram, Chennai – 600 117
GSTIN or User ID	33AAFCF9204P1ZC
Advance Ruling Order against which appeal is filed	Advance Ruling No.60/ARA/2025 dated 16.12.2025
Date of filing appeal	21.01.2026
Represented by	Mr. Kaveyan K., Director Mr. Sundaresan R., Co-Founder Mr. Gomathisankar S., Head of Finance, Authorised Representatives
Jurisdictional Authority - State	Pallavaram Assessment Circle Chengalpattu Division
Jurisdictional Authority - Center	Pallavaram Division, Chennai Outer Commissionerate
Whether payment of fees for filing appeal is discharged. If yes, the amount and challan details	Yes. Payment of Rs.20,000/- (CGST-10,000/- and SGST–10,000/-) made vide Challan CPIN 26013300675455 dated 21.01.2026.

At the outset, it is made clear that the provisions of both the Central Goods and Services Tax Act and the Tamil Nadu Goods and Services Tax Act are in *pari materia* and have the same provisions in like matter and differ from each other only on few specific provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the Central Goods and Services Tax Act, 2017 would also mean a reference to the same provisions under the Tamil Nadu Goods and Services Tax Act, 2017.

2 The subject appeal was filed under Section 100(1) of the Tamil Nadu Goods & Services Tax Act 2017/Central Goods & Services Tax Act 2017 (hereinafter referred to 'the Act') by M/s. Frutta Services Private Limited, (hereinafter referred to as 'Appellant'). The Appellant is registered under the GST Act vide GSTIN 33AAFCF9204P1ZC. The appeal was filed by the appellant against the Advance Ruling No.60/ARA/2025 dated 16.12.2025 passed by the Authority for Advance ruling, Tamil Nadu ('AAR') on the Application for Advance ruling filed by the Appellant.

3.1 The Appellant had stated before the Advance Ruling Authority that they are engaged in supply of food and beverages to Corporates for distributing to staff; that the applicant neither manufactures nor prepares the food and beverages; that they have various kitchens and vendors registered with them from whom goods are picked either in individual packing or bulk packages and delivered to the client's location; that the serving of food in the staff canteen is managed by the client; that there is no element of manufacturing or preparing or processing of foods by the applicant and

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the whole transaction is like an aggregator. The applicant had applied for Advance Ruling vide application ARA-01 dated 28.05.2025, seeking a ruling on Whether the applicant can claim input tax credit (ITC) and charge the client according to the category of supply of goods.

3.2 The AAR vide Ruling No.60/ARA/2025 dated 16.12.2025, ruled as follows :-

a. No, the applicant cannot charge GST on the outward supply of food to the client according to the category of inward supply of goods received by them. The applicant is required to pay tax on the composite supply of service involving supply of food, at the rate of 18% (9% CGST and 9% SGST) as per Sl. No. 7(vi) of the Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended.
b. The applicant is eligible to avail ITC on the inward supply of goods/service as discussed in para 6.16 above.

3.3 The Authority for Advance Ruling (AAR) had arrived at the above decision based on the following discussions held therein,

- The appellant had an agreement with their corporate clients for supply of food in the form of breakfast, lunch and dinner. The appellant did not cook the food but engaged third party kitchens under agreement to supply food.
- The appellant got the food prepared as per the menu mutually agreed upon by the applicant and their client, arranged for transportation of food from the kitchen location to the clients' location, ensured quality standards of the food prepared in the third-party kitchens, enforced maintenance of hygiene at the kitchen location where the food is prepared.
- The appellant is not just trading in packed/branded food items, they undertake pickup and delivery of fresh cooked food at the doorstep of the client, they are also involved in providing an array of logistics services including transportation and ensuring quality/ hygiene; the activity, per se, of the applicant cannot be considered as a mere 'supply of goods', but a composite supply with supply of logistics services along with supply of food, the same is liable to be treated as a 'supply of service' as laid down in clause (b) to para 6 of Schedule II to the CGST Act, 2017.
- From the explanatory notes to Tariff heading 9963 it was observed that irrespective of the fact whether a person undertakes preparation of food, and, supply services, or whether a person undertakes just supply services involving food, both the category of services fall within the same service accounting

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code. The appellant supplies food based on a contractual arrangement with the customer, at institutional or industrial location specified by the customer on an ongoing basis. Therefore, the overall supply of food services rendered by the appellant falls under the SAC 996337.

- As the service carried out by the appellant does not fit into the category of services covered under Sl. Nos. 7(i) to 7(v) of Notification No.11/2017-Central Tax (Rate), dated 28.06.2017, as amended, the activity of supply of food undertaken by the appellant under a contract falls under entry No.7(vi), being the residual entry, thereby attracting GST at 18% (9% CGST and 9% SGST).
- Since the inward supply of goods/services is actually used by the appellant for making an outward composite supply of food and service, in the same line of business, they fall under the exclusion clause provided under the proviso to Section 17(5)(b)(i) of the Act, ibid, and accordingly, are eligible to avail ITC.

3.4 Aggrieved by the said ruling pronounced by the AAR, the Appellant has filed the instant appeal. The Appellant have put forth the following points in support of their defence:

* That the Ld. Authority for Advance Ruling ("AAR") has erred in law and on facts in holding that the Appellant's activity constitutes a composite supply of services merely because the goods supplied are delivered to the customer.
* That the AAR has placed undue reliance on clauses in the agreement and concluded that the Appellant is rendering a service. The appellant further states that this finding is legally flawed as every contract for sale of goods necessarily specifies Quality standards, Quantity requirements and Delivery timelines and such clauses are conditions of sale, not indicators of a service contract; these clauses merely ensure proper performance of the sale.
* That the AAR has ignored the dominant intention test as held by the Hon'ble Supreme Court in BSNL v. Union of India, wherein Hon'ble Supreme Court says that a transaction must be examined based on its dominant intention and in the present case the dominant intention of the recipient is purchase of food. The appellant also adds that they do not cook the food, do not serve it; neither provide manpower nor provide hospitality or catering services and that delivery is merely a means to effect the sale and does not alter the dominant nature of the transaction.
* That classification of the activities undertaken by them under supply of services under Heading 9963 is incorrect as the Appellant's activity lacks the essential elements of a service like human intervention at the point of consumption, catering. The applicant also states that mere aggregation and delivery of goods cannot be classified as a service and the classification under Heading 9963 is erroneous.

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* That the impugned order failed to appreciate revenue neutrality and GST design as the Appellant has discharged GST on the supplies made and there is no loss of revenue.
* The appellant has argued that the Order misapplied the concept of "naturally bundled"; the concept of "naturally bundled" applies only where there are multiple independent supplies and it cannot be used to convert incidental activities into supplies or artificially split a single supply into multiple supplies.
* The appellant also contends that the AAR has erred in equating performance obligations with supply character, because in law, obligations as to quality, quantity and time do not change the nature of supply; they are ancillary to the principal supply of goods and there is no separate consideration is paid for "timeliness" or "quality assurance".

The applicant had relied on various Advance Rulings and case laws to strengthen their stand.

3.5 Based on the above, the Appellant prayed that the Hon'ble Appellate Authority for Advance Ruling may be pleased to hold that supply of food by the Petitioner is liable to GST @ 5% as restaurant/food service; Hold that logistics, delivery and facilitation services are taxable separately @ 18% which the Company is already doing; Set aside the impugned Advance Ruling to the extent it levies 18% GST on the entire transaction; Pass such other order(s) as may be deemed fit in the interest of justice.

4. Personal Hearing

4.1 The Appellant was given an opportunity to be heard on 08.04.2026. Mr. Kaveyan K., Director, Mr. Sundaresan R., Co-Founder, Mr. Gomathisankar S., Head of Finance of M/s. Frutta Service Pvt Ltd appeared for the personal hearing as the authorized representatives (AR) of M/s. Frutta Service Pvt Ltd. The AR reiterated the submissions made by them in the 'Grounds of Appeal' filed along with the application.

4.2 The AR informed that they are food aggregators and procure food items from open market and supply to their corporate customers. The AR referred to the original ruling of Authority for Advance Ruling, Tamil Nadu, wherein it was stated that supply undertaken by the appellant is a composite supply. The AR argued that the AAR has wrongly classified the activity as composite supply; and that supply of food and providing logistics for delivery of those food items are two different activities. The AR further added that logistics happens only when the food items are received by the applicant and then sent to their customers; sometimes food items are directly sent to the customers from the respective kitchens. The AR said that delivery is done by third party delivery service providers and they don't own any vehicles for delivery of the food items. The AR also added that there is no value addition at their end, the food procured from the kitchen is as such provided to the customers.

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4.3 Further, the AR informed that their customers request audit documents once in three months for quality assurance and the appellant does audit of the kitchens and submit the audit documents to their customers.

5. Discussions and Findings:

5.1 We have carefully examined the submissions made by the Appellant in their advance ruling application and the submissions made during the personal hearing. We have also considered the issue involved, the relevant facts and the Appellant's submission / interpretation of law in respect of question on which the advance ruling is sought.

5.2 We note the Appellant's claim that they are engaged in supply of food and beverages to their corporate clients and that they neither prepare food nor serve them at the client's canteen. The appellant procures the food from third party sources in a packed condition and supply it to their clients through outsourced logistics provider.

5.3 We further take note that the appellant has entered into agreements called as "Service agreement" with their corporate clients and "Kitchen Agreement" with various third-party kitchens. From the service agreement entered with the corporate clients, it is noted that the appellant has to undertake the activities as per the scope of services described in Annexure 1 of the said agreement. The appellant has to work with their partner Kitchens to prepare the menu for each week and submit for their clients' approvals. The appellant engages Quality Assurance (QA) team to perform periodic reviews and checks with the kitchen on its hygiene and best practices. The appellant has to arrange the delivery of the food from the partner Kitchen to the client location through its designated delivery partners and also pick-up the delivery vessels from the client location. The appellant has to deploy a service person for serving - Per person for Lunch and dinner service.

5.4 The appellant also has an agreement with the kitchens for supply of food. From the said agreement, it is noted that the kitchens have to ensure that there are no deviations from service levels in respect of the food quality, taste and quantity. The appellant would take care of the delivery of the products. A common pickup point would be finalized to pick up the products from the Kitchen by the applicant's logistics team. As per the agreement, the Kitchens are requested to cooperate for any random inspection which the applicant's client or the applicant might carry out to check product quality, hygiene and preparation. The agreement also has a provision for imposing penalty on the kitchens for violation of the terms of service.

5.5 From the agreements entered by the appellant both with the vendors and their clients, it is seen that the applicant is not a mere aggregator of food. The appellant has an extensive involvement in supplying the food to their clients, right from finalising the menu to ensuring the quality of the food, ensuring maintenance of

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hygiene at the kitchen up to ensuring that the food reaches the premises of the client in a time bound manner. Therefore, the appellant's argument that they are mere aggregators of food is not acceptable.

5.6 Further, as per entry A. 5. of Annex 1 to the Service Agreement, the appellant deploys a service person for serving – per person for Lunch and Dinner. In the light of the said entry in the service agreement, the stand taken by the appellant that they are not involved in serving the food at the clients' premise gets diluted.

5.7 It is to be noted that the GST law deals supply of food differently from other goods. Para 6 (b) of Schedule II to the CGST Act, 2017 specifically treats supply of food as a supply of service.

5.8 The relevant portion of the said schedule is reproduced below for reference:

> *(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.*

Schedule II of the CGST Act, 2017 mentions the activities or transactions to be treated as supply of goods or supply of services. From entry 6 (b) it is seen that the supply of food in any manner whatsoever is to be treated as a supply of service.

5.9 The appellant raises an issue for clarification as to whether supply of food by the appellant qualifies as restaurant service taxable at 5% GST. In this regard, it is to be noted that Restaurant is not defined in the CGST / TNGST Act. Therefore, we have to rely on the common usage or parlance of the word.

The Oxford Learner's Dictionary defines Restaurant as *a place where you can buy and eat a meal.*

The Cambridge Dictionary defines Restaurant as *a place where meals are prepared and served to customers.*

Merriam Webster Dictionary defines Restaurant as *a business establishment where meals or refreshments may be purchased*

5.10 Also, as per Notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, as amended by Notification No. 20/2019- Central Tax (Rate) dated 30th September, 2019, Restaurant service means *supply by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.* So, restaurant is a place where food is served. The food may be prepared at the premise or at a different place, the food may

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be consumed at the premise or taken away for consumption. In the instant case, such a premise is absent or the appellant has not produced any document to establish that such a premise exists to supply food. Moreover, the appellant had submitted a letter dated 07.10.2025 providing a brief note on the business, wherein it was mentioned that the appellant functions purely as an aggregator / facilitator of food supply and not as a restaurant or caterer as there is no cooking or preparation of food by them. On the above grounds, it can be concluded that the activities of the appellant cannot be treated as restaurant service.

5.11 The appellant undertakes the activity of supply of food to their corporate clients. To arrive at the conclusion as to whether the said activity is a supply of goods or supply of service needs a visit to the relevant definitions in the CGST Act, 2017.

Section 7(1) of the CGST Act, 2017 states that

(1) For the purposes of this Act, the expression - "supply" includes-
(a) all forms of supply of goods or services or both such as sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business

Section 7(1A) of the CGST Act, 2017 states that

(1A) where certain activities or transactions constitute a supply in accordance with the provisions of sub-section (1), they shall be treated either as supply of goods or supply of services as referred to in Schedule II.

5.12 The appellant undertakes supply of food as sale for a consideration in the course of their business. Therefore, the activity undertaken by the appellant constitutes a supply. Now, whether they shall be treated as a supply of goods or supply of services needs a reference to Schedule II, as is envisaged under Section 7(1A) of the CGST Act, 2017.

5.13 Para 6 of Schedule II to CGST Act, 2017 states that

6. Composite supply
The following composite supplies shall be treated as a supply of services, namely:-
(a) works contract as defined in clause (119) of section 2 ; and
(b) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

Therefore, supply of food in any manner whatsoever shall be treated as a supply of service. The principal supply is supply of food. Supply of food based on a contractual arrangement with the customers at commercial or industrial locations specified by

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the customers on an ongoing basis is covered under other contract food service of the tariff heading 996337.

5.14 Notification No. 11/ 2017 – Central Tax (Rate) dated 28.06.2017, as amended, lists rate of tax for the heading 9963. As per the said Notification,

Sl No.	Chapter, Section or Heading	Description of Service	Rate (percent.)	Condition
7	Heading 9963 (Accommodation, food and beverage services)	(i) Supply of 'Hotel accommodation' having value of supply of unit, accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent.	6	-
		(ii) Supply of 'restaurant service' other than at 'specified premises'	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken
		(iii) Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or.....	2.5	-do-
		(iv) Supply of 'outdoor catering' at premises other than 'specified premises' provided by any person ...	2.5	-do-
		(v) Composite supply of 'outdoor catering' together with	2.5	-do-
		(vi) Accommodation, food and beverage services other than (i) to (v) above	9	-

5.15 The explanation given in para 4 of the Notification No.11/2017-Central Tax (Rate) dated 28.06.2017, as amended by Notification No.20/2019- Central Tax (Rate) dated 30.09.2019 for Restaurant Service, Outdoor Catering Service, Hotel Accommodation Service is as follows: -

> *"(xxxii) 'Restaurant service' means supply by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.*

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(xxxiii) 'Outdoor Catering" means supply, by way of or as part of any service of goods, being food or any other article for human consumption or any drink, at Exhibition halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.

(xxxiv) 'Hotel accommodation' means supply by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including supply of time share usage rights by way of accommodation.

From the above, the following could be deduced, i.e.,

i. The said activity of the Applicant would not be covered under 'outdoor catering service' as the applicant is not involved in the preparation of food, and as the same is not an event based or an occasional service.
ii. It is quite obvious that the service in question, will not be covered under 'hotel accommodation service'.
iii. Restaurant service covers only services provided by restaurant, mess or canteen, thereby, the activity undertaken by the Applicant under a contract to Corporates would not be covered under 'restaurant service'.

5.16 As the service carried out by the Applicant does not fit into the category of services covered under Sl. Nos. 7(i) to 7(v) of Notification No.11/2017-CT(Rate), dated 28.06.2017, as amended, we are of the considered opinion that the activity of supply of food undertaken by the Applicant under a contract falls under entry No.7(vi), being the residual entry, thereby attracting GST at 18% (9% CGST and 9% SGST).

5.17 The appellant argues that the online food aggregators operating through dedicated digital applications collect GST at the rate of 5% on food supplied by restaurants and collects 18% GST on the delivery and other charges. It is noticed that CGST Act, 2017 has a dedicated section dealing with the electronic Commerce Operators (ECO), which include online food aggregators.

Section 9(5) of CGST Act, 2017 deals with the Electronic Commerce Operator (ECO).

(5) The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Section 2(44) defines electronic commerce as:

(44) "electronic commerce" means the supply of goods or services or both, including digital products over digital or electronic network;

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Section 2(45) defines electronic commerce operator as:

(45) "electronic commerce operator" means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;

Notification No. 17/2017-Central Tax (Rate) dated 28.07.2017 as amended by Notification No. 17/2021-Central Tax (Rate) dated 18.11.2021, notifies that in case of supply of restaurant service other than the services supplied by restaurant, eating joints etc. located at specified premises, the tax on intra-State supplies shall be paid by the electronic commerce operator. The rate of tax is 5% (CGST 2.5% + SGST 2.5%) without availing Input Tax Credit. It is seen that the Government has mandated the ECOs to charge a specific rate of tax and also directed that the ECOs cannot claim Input Tax Credit.

The appellant, through their submissions and during personal hearing, had not claimed that they have a digital platform through which their corporate clients order food delivery. Therefore, they cannot be treated at par with the ECOs.

5.18 The appellant relied on various AARs to drive home their argument. It is to be pointed out that Advance Rulings decisions in respect of an applicant is applicable to the said applicant alone, but the rulings have a persuasive value to them. We find that the food supplied to corporates on a continuous basis has been treated as a principal supply. The activity undertaken by the appellant does not fall under any of the category listed from Sl. Nos. 7(i) to 7(v) of Notification No.11/2017-CT(Rate), dated 28.06.2017, as amended, and therefore, entry 7(vi) was resorted to, being the residual entry of the said Notification.

5.19 The appellant's argument that the AAR has placed undue reliance on agreement is not correct. It is to be noted that the GST law is based on documentation. Also, supply of service being intangible, a need of relying on the agreements becomes more essential.

5.20 The appellant argues that a transaction must be examined based on its dominant intention as held by the Hon'ble Supreme Court in the case of BSNL V Union of India. We find that the dominant intention test is not ignored in the present case. The dominant or principal supply in the said supply of service is supply of food. The supply of food as a supply of service is dealt with in Chapter 9963 and the relevant tariff heading is 996337 that deals with the supply of food based on contractual arrangements with the customers to supply food at industrial or commercial locations as specified by the customers. As the service carried out by the Applicant does not fit into the category of services covered under Sl. Nos. 7(i) to 7(v) of the service rate Notification No.11/2017-CT(Rate), dated 28.06.2017, as amended, we are of the considered opinion that the activity of supply of food undertaken by the Applicant under a contract falls under entry No.7(vi), being the residual entry.

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5.21 The order has carefully considered all the facts presented before the AAR and concluded that the supplies undertaken by the appellant are classifiable under Tariff Heading 996337. It is not an artificial reclassification but is arrived at after a meticulous point wise discussion of all the aspects of the supply undertaken by the appellant on appropriate legal strength.

5.22 In fine, the Advance Ruling No.60/ARA/2025 dated 16.12.2025 passed by the AAR is upheld, and we find no reasons to interfere with the same.

6. In view of the detailed discussion supra, we pass the following order.

ORDER

The ruling pronounced by the AAR in Advance Ruling No.60/ARA/2025 dated 16.12.2025 is upheld and accordingly, the appeal filed by the appellant is dismissed.

MADAN MOHAN SINGH
Chief Commissioner of GST
& Central Excise, Tamil Nadu & Puducherry
Zone / Member AAAR

S. NAGARAJAN
Commissioner of State Tax
Tamil Nadu / Member AAAR

To

M/s. Frutta Services Private Limited **(By Speed post)**
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5. Stock File – A1

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