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Introduction The introduction of Goods and Services Tax (GST) on 1 July 2017 is heralded as the most significant reform in India’s indirect tax system since independence of the country. By subsuming myriad state and central levies such as VAT, Service Tax, Entertainment Tax, and Luxury Tax, GST was envisaged as a “one nation, one tax” system ensuring tax neutrality and seamless input credit flow. In the part-II of the series “Navigating GST Complexities: Tax Treatment for Hotels & Hostels Offering Accommodation and Restaurant Services”, the issues around Restaurants, clubs, resorts, and banquet halls are taken up. In practice, however, the hospitality sector has found itself at the intersection of multiple ambiguities. Restaurants, clubs, resorts, and banquet halls combine goods (food, beverages) and services (hospitality, renting.....