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Background GST requires heavy compliance cost due to detailed accounting and paper work involved. Small taxable persons do not have sufficient knowledge and expertise to comply with the requirements relating to records and accounts. Hence, a simplified 'composition scheme' has been designed for them, where they pay tax at a lower flat rate, without availing any input tax credit. A GST Taxpayer can opt Composition Scheme which is prescribed in Section 10 of CGST Act. Restaurant service is covered in Section 10(1)(b) of CGST and SGST Act. Section 10 is amended several times. Total 15 Amendments are done time to time in Section 10 CGST and SGST Act, 2017. Schedule II of Paragraph 6 of Composite Supply in clause (b) talks about supply of food and any article for human consumption or any drink other than alcoholic liquor for human consumption it will amount to composite supply and it will be treated as supply of service. On the turnover tax of 2.5 % CGST and 2.5%