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In the recent past, majority of the hotel industry in the Thane and Navi Mumbai jurisdiction was raided or investigated by various Central and State agencies under the GST law. In majority of the matters, they have relied on the Advance Rulings of Maharashtra Advance Ruling Authority in the matter of Kutting Fusion Hospitality LLP, Advance Ruling No. GST-ARA- 22/2019-20/B-03 dated 15th January, 2020, Gujarat Advance Ruling Authority in the matter of Mangaldas Mehta & Co. Ltd., Advance Ruling No. GUJ/GAAR/15/2019 dated 28/08/2019 and they have tried to distinguish the Karnataka Advance Ruling Authority's decision and have imposing heavy tax, interest and penalty demands. With this background, it is the right time to discuss about the implications of the GST law to the hotel industry. Mainly, the Rate Tariff and their conditions. Hence, the present discussion. When