

Ashit Shah

14 Paying Guest accommodation services eligible for exemption under GST Facts of the matter The applicant is into the business of developing, running, maintaining, operating, setting up, owning, dealing in buying, selling, renting, subletting and managing paying guest accommodations, service apartments, flats and also provide ancillary services to the inhabitants like meals, fully furnished rooms, security guard services, housekeeping, laundry, internet facility and vehicle parking services. Applicant seeks the advance ruling in respect of following questions – Whether PG/Hostel Rent paid by inhabitants qualify for GST exemption, since they are used as residential dwelling? Exemption Entry No. 12 of Notification No. 12/2017 – CGST (Rate)? Whether the charges collected, towards allied additiona.....