



F. No. 190354/133/2023-TRU To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) / The Principal Director Generals/ Director Generals (All) Madam/Sir, Subject: Clarifications regarding applicability of GST on certain services – reg. Representations have been received seeking clarifications on the following issues Whether services supplied by director of a company in his personal capacity such as renting of immovable property to the company or body corporate are subject to Reverse Charge mechanism; Whether supply of food or beverages in cinema hall is taxable as restaurant service. The above issues have been examined by GST Council in the 50th meeting held on 11th July, 2023. The issue -wise clarifications as recommended by the C.....