

Ashit Shah

1 Obligatory Canteen facility provided to employees and ITC: Facts of the matter: The applicant is engaged in the manufacturing of plumbing products for kitchen & bathrooms. Their manufacturing facility is in Gujarat and is governed by the provisions of the Factories Act, 1948. As per the agreed arrangement with the Canteen Service Provider (CSP), the applicant allows the CSP to use utensils like tea urns, glass tumblers, eating plates steel bowls and other utensils necessary for the preparation of food and serving foods items at the canteen. The CSP raises the invoice along with applicable GST for its canteen services. The invoice is raised by the CSP on the basis of the consumption by the employees of the applicant, which is tracked based on employees of the applicant who avail the canteen facility. A part of the canteen charges is borne by the applicant whereas the remaining part is borne by their employees.

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