

WEST BENGAL AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
14 Beliaghata Road, Kolkata – 700015
(Constituted under section 96 of the West Bengal Goods and Services Act, 2017)

BENCH

Ms Susmita Bhattacharya, Joint Commissioner, CGST & CX
Mr Parthasarathi Dey, Senior Joint Commissioner, SGST

Name of the applicant	Barbeque Nation Hospitality Ltd
Address	BL EP UGPK – 1, RDB Boulevard, Salt Lake, Kolkata - 700091
GSTIN	19AAKCS3053N1ZT
Case Number	45 of 2019
Date of application	October 17, 2019
ARN	AD1910190005087
Order No. & date	34/WBAAR/2019-20 dated 29/11/2019
Applicant's representative heard	Vishwasai Rajendra, Advocate

The Applicant has taken on lease premises on the second floor of Block C, City Centre, New Town, Rajarhat for the purpose of supplying of food from its restaurant, along with eating facility and ambience and other amenities. According to the agreement with M/s Ganesh Realty and Mall Development Pvt Ltd (hereinafter the Licensor) the Applicant is required to pay the rent, security charges, and maintenance charges and the applicable GST. The Licensor raises separate invoices in relation to rent, maintenance charges, utility charges and electricity charges.

2. In terms of the agreement, the Applicant is required to reimburse the electricity charges for the electricity consumed at actuals. However, in addition to the electricity charges, the Licensor charges GST thereon, claiming that the Licensor is supplying electricity to the Applicant.

3. The Applicant seeks a ruling on whether it is liable to pay GST on electricity charges and whether the Licensor can collect GST from the Applicant on electricity charges.

4. In terms of section 95(a) of the Central Goods and Services Act, 2017 or West Bengal Goods and Services Act, 2017 (hereinafter collectively called 'the GST Act') an advance ruling means a decision provided by this Authority or the Appellate Authority, as the case may be, on matters or on questions specified in section 97(2) or section 100(1) of the GST Act *in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the Applicant.*

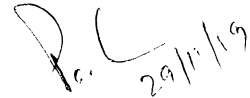
5. The Applicant's question is related to the components of the amount that the Licensor, as supplier of the service of leasing of immovable property, is charging on it. They are not related to the supplies the Applicant makes or intends to make. This Authority cannot, therefore, provide a decision to the Applicant in the form of an advance ruling.

6. The Application is, therefore, rejected in terms of section 98(2) of the GST Act. Copies of this order may be sent to the Applicant and the concerned officer from the Revenue.



(SUSMITA BHATTACHARYA)
Member

West Bengal Authority for Advance Ruling



(PARTHASARATHI DEY)
Member

West Bengal Authority for Advance Ruling