



Government of Goa  
Department of Commercial Taxes  
Vikrikar Bhavan,  
Panaji -- Goa -- 403001

Ph: 0832-2229430

email: [commctax.goa@nic.in](mailto:commctax.goa@nic.in)

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CIRCULAR  
(No. 19/2018-19 - GST)

**Subject: Withdrawal of Circular No. 18/2017-2018-GST dated 07.02.2018  
Order No 02/2018–Central Tax dated 31.03.2018 – reg.**

The Circular No. 18/2017-2018-GST, dated 07.02.2018 was issued to clarify GST rate applicable on catering services, i.e., supply of food or drink in a mess or canteen in an educational institute. Also, Order No 02/2018- Central Tax dated 31.03.2018, was issued to clarify GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, in trains or at platforms (static units).

2. Consequent to the decisions of 28th GST Council Meeting held on 21.07.2018, the contents of the Circular No. 18/2017-2018-GST dated 07.02.2018 have been incorporated in Sl. No. 7 (i) of the Notification No. 38/1/2017-Fin(R&C)(13/2018-Rate), dated 27.07.2018 amending the Notification No. 38/1/2017-Fin(R&C)(11/2017-Rate) dated the 30<sup>th</sup> June, 2017.

3. Also, the contents of the Order No 02/2018-Central Tax dated 31.03.2018 have been incorporated in Sl. No. 7(ia) of the Notification No. 38/1/2017-Fin(R&C)(13/2018-Rate), dated 27.07.2018 amending the Notification No. 38/1/2017-Fin(R&C)(11/2017-Rate) dated the 30<sup>th</sup> June, 2017.



4. Hence, Circular No. 18/2017-2018-GST, dated 07.02.2018 and Order No 02/2018-Central Tax dated 31.03.2018 is withdrawn w.e.f 27.07.2018. Difficulty if any, in the implementation of this Circular may be brought to the notice of the undersigned.



(Dipak M. Bandekar)

Commissioner of State Tax, Goa

Note: Similar circular is issued under the Central Goods and Services Tax Act, 2017 by Tax Research Unit, Department of Revenue, Ministry of Finance, Government of India, New Delhi, vide Circular No. 50/24/2018-GST dated 31.07.2018.