



1. Anjappar Chettinad A/c Restaurant, M/s RSM Foods Pvt Ltd, M/s Thalapakatti Hotels Pvt Ltd and M/s Prasanam foods Pvt Ltd vs. Joint Commissioner of GST & Central Excise, Commissioner of GST & Central Excise and Additional Commissioner of GST & Central Excise ... Chennai 2021-TIOL-1270- MADRAS HIGH COURT (WP & WMP) Background and Facts of the case The Appellants are engaged in running air-conditioned restaurants and hold service tax registration for providing restaurant services, outdoor catering services and mandap keeping services. While conduct of Department Audit, the departmental officers found that service tax up to the period of June 2017 had not been discharged by the Appellants on “take away/ parcel services”. The Appellants are of the belief that take away or parcel services do not fall under the definition of “service” and hence, service tax