



### **Important Update for Restaurants/ Cloud Kitchen**

**Applicable from 1<sup>st</sup> Jan, 2022**, in case of supply of food by restaurants through e-commerce operators (such as Swiggy, Zomato, Uber Eats, Food Panda Etc.), the restaurants will not be required to charge/collect GST. Instead, GST will be charged/collected by the e-commerce operators only.

Accordingly, **supply of food by restaurants through e-commerce operators will be an exempt supply, for the restaurants.**

Hence from 1<sup>st</sup> Jan, 2022, there will be two types of supplies, by Restaurants:

- 1) Supply through e-commerce operator - It will be exempted supply for restaurants, No GST will be chargeable.
- 2) Supply directly at counter to consumers, take away and direct deliveries - It will be a taxable supply and GST will be chargeable (same as before 1<sup>st</sup> Jan, 2022).

*Note: This is for guidance and information purpose only. No contents in this document shall be construed as an advisory. Comments on individual and case specific analysis/applicability will require detailed analysis of applicable factual matrix.*