



Office of the Deputy Commissioner  
Central Excise & Service Tax Division  
SCO 48-49, Sector 17-A, Chandigarh

C. No. ST-20/STD/Misc./Sevottam/62/12/ 6118

Dated: 09.09.2015

To  
M/s Apex Restaurants Pvt. Ltd.,  
SCO 7, Sector-26,  
Chandigarh.

Sir,

Subject: - Clarification on levy of Service Tax on food sold by way of Pick-up or Home Deliveries  
- C/Regarding

Please refer to this office letter of even C.No.4693 dated 13.08.2015 on the above cited subject. The said letter may be treated as withdrawn ab inito.

This is issued with prior approval of the Additional Commissioner

Yours Faithfully

*Bing*  
9/9/15

Deputy Commissioner

Central Excise & Service Tax Division  
SCO 48-49/Chandigarh

*Received*  
B.C.O. No. 111/15  
9/9/15

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