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CBIC-190354/207/2021-TRU Section-CBEC Circular No. 167/23/2021- GST | Dated the 17th December, 2021 Government of India Ministry of Finance Department of Revenue North Block, New Delhi To, The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/ Commissioner of Central Tax (All) / The Principal Director Generals/ Director Generals (All) Madam/Sir, Sub: GST on service supplied by restaurants through e-commerce operators –reg. The GST Council in its 45th meeting held on 17th September, 2021 recommended to notify “Restaurant Service” under section 9(5) of the CGST Act, 2017. Accordingly, the tax on supplies of restaurant service supplied through e-commerce operators shall be paid by the e-commerce operator. In this regard notification No. 17/2021 dated 18.11.2021