

**GOVERNMENT OF INDIA  
FINANCE  
LOK SABHA**

UNSTARRED QUESTION NO:3345  
ANSWERED ON:13.08.2010  
SERVICE TAX ON FOOD SUPPLIES  
Ponnam Shri Prabhakar

**Will the Minister of FINANCE be pleased to state:**

- (a) the details of duty levied on food and beverages served in moving trains along with the basis thereto;
- (b) the amount collected during the last three years there from;
- (c) whether such food supplies are free from service tax; and
- (d) if so, the details thereof?

**Answer**

MINISTER OF STATE IN THE MINISTRY OF FINANCE(SHRI S.S. PALANIMANICKAM)

- (a): Sir, separate data regarding duty levied on food and beverages served in moving trains is not maintained.
- (b): In view of reply to part (a) above, question does not arise.
- (c) and (d): Food supplied by a 'outdoor caterer' who provides food at a place other than his own, such as in moving train, is chargeable to service tax.