

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION NO-3446
ANSWERED ON – 01.04.2025

GST ON FOOD DELIVERY APPS

3446. SHRI GOLLA BABURAO:

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

- (a)) whether it is a fact that Government is planning to impose 5 per cent GST without input credit on food delivery apps like Zomato, Swiggy etc.; and
(b) if so, the details of quantum of amount of burden on consumers annually?

ANSWER

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI PANKAJ CHAUDHARY)

(a): GST rates and exemptions on all services and goods are prescribed on the recommendations of the GST Council which is a Constitutional body comprising of members from both the Union and State/UT Governments.

GST on restaurant services, other than those located at specified premises, is leviable at 5% without input tax credit whether provided through Electronic Commerce Operators (ECOs) like Zomato, Swiggy etc. or provided directly by the restaurants.

A proposal to clarify the applicable rate of GST on services of delivery of food in relation to orders placed on food delivery apps like Zomato, Swiggy etc. was placed before the 55th GST Council held on 21st December, 2024. The GST Council recommended that the issue needs further examination.

Other services provided by the food delivery apps like Zomato, Swiggy etc., such as platform services, are levied GST at the rate of 18%.

(b): Does not arise in view of (a) above.
