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**CANTEEN STORE DEPARTMENT IN GST ERA****Dr. Hemanth Kumar S<sup>1</sup>**<sup>1</sup>Associate Professor, M P Birla Institute of Management, Bengaluru, Karnataka, India.**Lekha. V<sup>2</sup>**<sup>2</sup>Student, M P Birla Institute of Management, Bengaluru, Karnataka, India.**ABSTRACT**

Indian arm forces is fourth largest army in the world. It is because of these brave soldiers today the normal citizens of India are feeling safe and geographical boundaries of India are secure. The salaries provided to the jawans may not be highly lucrative but the non-monetary benefits and the safety net provided is significant. Defence has established a huge logistic framework to facilitate our army like canteen facility, hospital, schools, special training skills, free ration, and mess facility for unmarried commissioned officers, sports facility, scope of higher education, etc.

**KEYWORDS:** Indian arm forces, jawans, Defence, Canteen Store