



(भारत सरकार) GOVERNMENT OF INDIA

(रेल मंत्रालय) MINISTRY OF RAILWAYS

(रेलवे बोर्ड) RAILWAY BOARD

COMMERCIAL CIRCULAR NO. 49 OF 2017

No. TC-II/2910/2017/GST/2

New Delhi, dated 05.07.2017

The General Managers,  
All Zonal Railways.

SUB: Implementation of Goods & Services Tax (GST) on transportation of passenger by rail.

REF: 1. This office letter no. TC-II/2910/2017/GST/2 dated 09.06.2017 containing detailed approach paper for implementation of Goods & services Tax (GST).

2. Commercial Circular no. 41 of 2017 dated 23.06.2017

3. Commercial Circular no. 43 of 2017 dated 29.06.2017

Vide commercial circular 43 of 2017 dated 29.06.2017 it was instructed that in case the ticket has been booked in advance before implementation of GST and the same is cancelled after implementation, total amount of service tax charged at the time of booking shall not be refunded to passenger in cash/shall not be transferred in the account from which transaction took place in case of e-tickets, etc.

2. Due to problems being faced by passengers as well as Railway staff at the reservation counters, the same has been reviewed and it has now been decided that in case the ticket has been booked in advance before 01.07.2017 and the same is cancelled in that case total amount of service tax charged at the time of booking shall be refunded.

3. Accordingly, as regards refund, para A (viii) of procedure to be followed by Zonal Railways of commercial circular no. 41 of 2017 dated 23.06.2017 shall be followed and commercial circular no. 43 of 2017 dated 29.06.2017 shall be treated as withdrawn.

4. CRIS shall ensure necessary changes in the software and compile the data regarding the number of tickets cancelled, refund made, Service tax/GST refunded etc. for debit to be raised from the concerned department in respect of service tax and GST.

5. Necessary instructions may be issued to all concerned.

6. Wide publicity should be given through different media.

7. This issues in consultation with Accounts Directorate and Finance (commercial) Directorates.

(Vikram Singh)

Director Passenger Marketing  
Railway Board

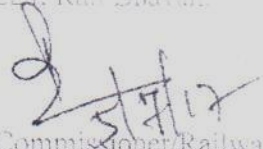
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No. FC-II/2910/2017/GST/2

New Delhi, dated 05.07.2017

Copy forwarded for information to:

1. The Dy. Comptroller & Auditor General of India (Railways), Room No.224, Rail Bhavan, New Delhi.
2. The FA&CAOs, All Indian Railways.
3. The Principal Director of Audit, all Indian Railways.

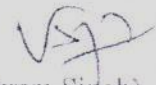
  
for Financial Commissioner/Railways

No. FC-II/2910/2017/GST/2

New Delhi, dated 05.07.2017

Copy forwarded for information & necessary action to:

1. CCMs, All Indian Railways.
2. CCM (PM)s, All Indian Railways.
3. CRB, MI, FC, Secretary, DG/RHS, Railway Board.
4. AM(B), Adv (Finance), AM(IT), AM(C), Adv (Vig), Adv(Rates), ED(A), EDF(C), ED(X)-I, ED(C&IS), EDV(T), ED/Safety, ED(H), ADG/PR, DFC, DTC(G), JDA and TC(CR), V(SS), PR, TG-I, TG-II, TG-IV, TG-V & F(C) Branches, Railway Board.
5. MD, GM/PRS, GM/UTS, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, for making necessary changes in the PRS and UTS softwares.
6. MD, IRCTC, 9<sup>th</sup> Floor, Bank of Baroda Building, 16, Sansad Marg, N.Delhi for necessary action.
7. Director General, Railway Staff College, Vadodara.
8. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector 11, CBD Belapur, Navi Mumbai - 400 014.
9. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
10. Chief Commissioner of Railway Safety, Lucknow.
11. General Secretary, IRCA, Chelmsford Road, New Delhi for issue of necessary correction slip to Coaching Tariff No. 26 part-I (Vol.I).
12. The General Secretary, All India Railwaymen's Federation, Room No.253, Rail Bhavan, New Delhi.
13. The General Secretary, National Federation of Indian Railwaymen, Room No. 256-E, Rail Bhavan, New Delhi.
14. The Secretary General, All India R.P.F. Association, Room No. 256-D, Rail Bhavan, New Delhi.
15. The Secretary General, Federation of Railway Officers Association, Room No. 256-A, Rail Bhavan, New Delhi.
16. The Secretary General, Indian Railway Promotee Officers Association, Room No. 268, Rail Bhavan, New Delhi.

  
(Vikram Singh)  
Director Passenger Marketing  
Railway Board