

← ARN27123



## Central Railway

Chief Commercial Manager[PM]office,  
PRS Building 3rd and 4th floor  
Mumbai CST 400001.

### ADVANCE RATES NOTIFICATION NO. 34 OF 2017 [COG]

**Sub: Levy of GST on charges for verification of journey details.**

**Ref: Railway Bd's letter no.2006/TG-I/20/P/LTC DATED 02.8.2017 .**

**[Commercial Circular No. 56 Of 2017]**

Enclosed please find herewith a copy of notification issued vide Board's letter No. quoted in the reference on the above subject, for information and necessary action.

Please note and circulate the instructions to all concerned staff and ensure strict compliance.

Encl. As above.

V. S. Bandgar ACM(PM)

Chief Commercial Manager [PM]office

Memo No. C/636/R-CogARN 2016/2017

Date: 04.08.2017

Copy forwarded for information and necessary action to :

DRM/SR.DCM/SR.DFM -CSTM,BSL,NGP,SUR,PA

FA&CAO/FA&CAO[t]/COM/CCM/CPTM/CPRO/PDA/DGM[G]/CVO[T]/CPO/CE

CME/SR.EDPM/CCO/CEE/CCM[FM]/CCM[PS]/DYCOM[COG]CGM CRIS/

P7RTI-BSI /GS IRCA NEW DELHI/SR AFA[T]AFA[T]COG/CGM IRCTC

मुख्य कार्यालय, रेल मंत्रालय, दिल्ली  
 03 AUG 2017  
 Chief Comm. Manager (PM)'s Office,  
 Central Railway, Mumbai, CST

GOVERNMENT OF INDIA (भारत सरकार)  
 MINISTRY OF RAILWAYS (रेल मंत्रालय)  
 (RAILWAY BOARD)  
 \*\*\*\*

New Delhi, dated 02.08.2017

No.2006/TG.I/20/P/LTC pt.

Chief Commercial Managers,  
 All Zonal Railways.

(COMMERCIAL CIRCULAR NO. 56 of 2017)

Sub: Levy of GST on charges for verification of journey details.  
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Please refer to this office letter of even number dated 11.06.2014 (CC No. 25 of 2014) wherein it was informed that charges realised for verification of LTC details do not fall in the negative list and exempt list circulated by Ministry of Finance and hence, Zonal Railways should realise service tax on these charges.

2. Zonal Railways while referring to these instructions have requested to advise the % (percentage) or amount of Goods and Services Tax (GST) to be levied on charges being realized for verification of journey details/ LTC verification.

3. The matter has been examined and GST may be levied on charges for verification of journey details as follows:

- Individual (Not Business Entity) - Not leviable.
- Business Entity (@18% leviable on reverse charges basis) subject to business entity giving their GST-IN. In other words business entities will pay GST @ 18% themselves and indicate their GST-IN to Railways, which should be captured by off line system.
- Government (Central/State) - Not leviable

4. Necessary instructions may be issued to all concerned.

5. This issues with the concurrence of Finance & Accounts Directorate of Ministry of Railways.

(Vikram Singh)  
 Director Passenger Marketing  
 Railway Board

New Delhi, dated 02.08.2017

No.2006/TG.I/20/P/LTC pt.

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