

ADVANCE RATES NOTIFICATION No. 36 of 2017

Sub:- Clarification regarding Levy of GST on charges for verification of journey details.

Ref:- (1)Board's letter no. 2006/TG-1/20/P/LTC pt.
dated 02/08/2017

(Commercial Circular No.56 of 2017)

A copy of above quoted Board's Commercial Circular no.56 of 2017 Clarification regarding Levy of GST on charges for verification of journey details is enclosed herewith for information and necessary action.

All concerned to please note and act accordingly.

Encl: as stated

(R.P.Gupta)

-/ Chief Commercial Manager (PM)

Memo no. C/CRS/BB-160/Booking Details

CCM (PM)'s Office

Mumbai CST

Dt. 21/08/2017

Copy forwarded for information and necessary action:-

Sr. DCM/Sr. DFM, Mumbai CST, BSL, NGP,SUR, PUNE,
GM/CRIS, COM, CCM, CPTM, CPRO,AGM,SDGM,CPO,CE,CME,CAO (C). CEE,
CCM/PS, FS, CCO, FA & CAO, (Exp.), (T), GGM,IRCTC, Sr. AFA (T) Insp, AFA (T)
Cog., ACM (Refund), ACM (T/C), AS (PG) Sr. EDP, EDP Centre, PZRTI, BSL
CCI (PM)/FM/Facilitation Centre, COS (G) CCM's Office, COS Trains, Refund (Cog),
DBS/PRS, Claims/CRD/G/RT/Rates (Cog), CCM, Office.

(R.P.Gupta)

-/ Chief Commercial Manager (PM)



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03/08/2017

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

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

New Delhi, dated 02.08.2017

Chief Commercial Managers,
 All Zonal Railways.

(COMMERCIAL CIRCULAR NO. 56 of 2017).

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

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.

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Handwritten note:
 CCMP

Handwritten signature:
 VST

(Vikram Singh)
 Director Passenger Marketing
 Railway Board

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

New Delhi, dated 02.08.2017

Copy forwarded to:

FA & CAO, All Zonal Railways.
 Director (Audit), All Zonal Railways.

Handwritten signature:
 11/8/17

for Financial Commissioner, Railways

Handwritten notes:
 15/8

Handwritten signatures and notes:
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 [Signature]
 [Signature]
 3/8

Handwritten note:
 1/8/17