

CENTRAL RAILWAY



Chief Commercial Manager (PM)
PRS Building, 3rd & 4th Floor,
Mumbai CSMT

ADVANCE RATES NOTIFICATION No 53 OF 2018 (Cog)

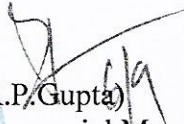
Sub:- Implementation of Goods & Services (GST) on transportation of passenger by Rail. (Commercial Circular No. 45 of 2018.)

Ref: - Board's letter No. TCII/2910/2017/GST/2 dated:-24/08/2018

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

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

Encl-As stated.


(R.P. Gupta)
/Chief Commercial Manager (PM)

Memo No. (C/637/Q/GST)

Date:- 06/09/2018.

Copy forwarded for information & necessary action to :-

Sr.DCM-CSMT/BSL/NGP/SUR/Pune

FA&CAO/FA&CAO(T)/FA&CAO(F)/COM/PCCM/CPTM/Principal Dir. Of Audit/DGM(G)
/CVO(T))/(CPRO....To publish the matter through various media)
CPO/CE/CME/Sr. EDPM /CCO/CEE/CCM (FM)/CCM (PS)/Dy.COM(Cog)/
PZRTI-BSL/GSIRCA,,NewDelhi/CGM-CRIS//ACM(Ref/Cog.)/ACM(T/C)
ACM(Reservation/ACM(HQrs)

CCI-PM/FM DBS-CSTM,

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29/08/2018

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04/09/18

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

04 SEP 2018
Chief Commr. Manager (PM) Office
Central Railway, Mumbai. C&T

Commercial Circular No. 45 of 2018

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

New Delhi, dated 24 .08.2018

The General Managers,
All Zonal Railways,

Sub: Implementation of Goods & Services (GST) on transportation of passenger by Rail.
Ref: 1. Commercial Circular no. 41 of 2017 dated 23.06.2017.

In partial modification of Commercial Circular 41 of 2017, Ministry of Railways desire that the directions given under para 6 (ii) shall be treated as withdrawn.

2. Accordingly, circular journey tickets shall now be issued in all classes including AC & First class w.e.f. 01.09.2018.
3. All circular journey tickets passengers shall be treated as unregistered customer (B₂C) as far as applicability of GST is concerned. This methodology shall be adopted only in case of PRS generated circular journey tickets.
4. Rate of GST shall be 5% at present of the total fare.
5. All other terms and conditions of CC. No. 41 of 2017 shall remain the same.
6. This issues with the concurrence of Finance Directorate of Ministry of Railways.

Shelly

(Shelly Srivastava)
Director (Passenger Marketing)
Railway Board.

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

New Delhi, dated 24 .08.2018

Copy to:-

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

PC-3 RC Data GST

Dy Comr
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PKR
24.8.18
for Financial Commissioner, Railways.

COS
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