

CENTRAL RAILW
ADVANCE RATES NOTIFICATION (ARN) No. 61 of 2018

Sub:- Applicability of GST on Annual System Access Charges, Annual License Fees of YTSK and Penalties imposed upon YTSKs.

Ref:- Board's letter no. 2014/TG-I/23/PRS Terminal/Pt.2 dated 25/09/2018

(Commercial Circular No.56 of 2018)

A copy of above quoted Commercial Circular no. 56 of 2018 regarding Applicability of GST on Annual System Access Charges, Annual License Fees of YTSK and Penalties imposed upon YTSKs 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-407/YTSK Scheme/Pt.III

CCM (PM)'s Office
Mumbai CSMT
Dt. 03/10/2018

Copy to:- for information and necessary action at your end please.

Sr. DCM/Sr. DFM, CSTM, BSL, NGP, SUR, PUNE,
GM/CRIS, COM, CCM, CPTM, CPRO, AGM, SDGM, CPO, CE, CME, CAO (C), COS, 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, DBS, PZRTI, BSL
CCI (PM)/FM/Facilitation Centre, COS CCM's Office, COS, Trains, Refund (Cog)/ Claims/CRD/G/RT/Rates (Cog) CCM, Office.

(R.P.Gupta)

-/ Chief Commercial Manager (PM)

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भारत सरकार (भारत सरकार)
 भारत सरकार, नया दिल्ली
 01 OCT 2018
 Chief Commercial Manager's Office
 Central Railway, Mumbai, CST

GOVERNMENT OF INDIA (BHARAT SARKAR)
 MINISTRY OF RAILWAY (RAIL MANTRALAYA)
 (RAILWAY BOARD)

No. 2014/TG-1/23/PRS Terminal/Pt.2

New Delhi, Dated 25.09.2018

Principal Chief Commercial Managers,
 All Zonal Railways.

(COMMERCIAL CIRCULAR NO. 56 OF 2018)

Sub: Applicability of GST on Annual System Access Charges, Annual License Fees of YTSK and Penalties imposed upon YTSKs.

Ref: (i) Central Railway's no. C/CRS/BB-407/YTSK Scheme/Pt.III dated 19.01.2018:

(ii) Western Railway's letter no. C 550/17/0 YTSK Vol. II dated 16.04.2018

Queries had been raised by Central and Western Railways, seeking clarification on applicability of GST vis-à-vis certain provisions of the YTSK scheme.

1.1 The matter has been examined in consultation with Accounts Directorate of the Ministry of Railways and it has been decided that GST shall be applicable on different transactions under YTSK scheme as follows:-

S.No.	Nature of Consideration	Taxability	Rate	HSN Code
1	Security Deposit	Not a supply	-	-
2	Forfeiture of security deposit	Exempt	-	9997
3	One-time non-refundable registration fee	Taxable under Reverse Charge Mechanism	18%	9973
4	Terminal Access Charge	Taxable under Reverse Charge Mechanism	18%	9973

2. Necessary instructions may be issued to all concerned accordingly.

3. This issues with the concurrence of Finance Directorate of the Ministry of Railways.

[Signature]
 25/9/18

(Samir Kumar)
 Director Traffic Commercial (G)
 Railway Board

Dated: 25.09.2018

No. 2014/TG-1/23/PRS Terminal/Pt.2

Copy forwarded to:
 FA & CAO, All Zonal Railways.
 Director (Audit), All Zonal Railways.

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 for Financial Commissioner, Railways

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 27/09/18

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 COS/Principal
 COS/PR

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