

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

No. 2012/TG.III/631/9

New Delhi dated 30.06.2017

The General Managers
All Indian Railways

The CMD/IRCTC
New Delhi

CMD/KRCL,
Navi Mumbai

(Commercial Circular No.48 of 2017)

Sub: Applicability of Goods and Service Tax (GST) on Tea/Coffee, Breakfast and Standard Meals

Ref: Board's letter of even no. dated 21.12.2012 (CC 78 of 2012)

The issue of implementation of **Goods and Service Tax (GST) on Tea/Coffee, Breakfast and Standard Meals** on Indian Railways has been examined in consultation of Finance and Commercial Dte. of Railway Board. Accordingly, following are advised:-

1. The chargeable GST on catering services on railways is as under:-

- (i) For static units not having facility of air conditioning or central heating at any time during the year- 12% with full Input Tax Credit (ITC)
- (ii) For static units having facility of air conditioning or central heating at any time during the year -18% with full Input Tax Credit (ITC)
- (iii) For Mail/Express trains -18% with full Input Tax Credit (ITC)

2. The above GST on catering charges is applicable **w.e.f 01.07.2017**.

3. Further, the rates notified vide Commercial Circular No. 78 of 2012 remain unchanged after applicability of GST but are now inclusive of GST rates @12% for static units without Air Conditioning and Central Heating and @18% on static unit with Air Conditioning and Central Heating. Further, for mobile catering units (where catering charges are not included in the ticket fare), the rates remain same as in Commercial Circular No.78 of 2012 but will be inclusive of GST @18%.

This issues with the concurrence of Finance Dte. of Railway Board and approval of Board (MT).

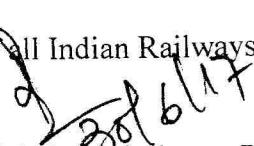
Please acknowledge receipt of this letter.


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(Smita Rawat)
Exe. Director (T&C)
Railway Board

No. 2012/TG.III/631/9

New Delhi dated 30.06.2017

Copy to: (i) FA&CAOs, All Indian Railways for information
(ii) ADAI/Railways
(iii) EDPM, ED(Rates), ED(C&IS), MD/CRIS, CCM(PMs) of all Indian Railways


For Financial Commissioner, Railways