

I/3078353/2023

भारत सरकार Government of India  
रेल मंत्रालय Ministry of Railways  
रेलवे बोर्ड (Railway Board)

**RBA NO: 30/2023**  
**GST Circular No. 10 /2023**

No. 2017/AC-II/1/6/GST Main /Vol.IV  
Pr. Financial Advisor  
All Zonal Railways/PUs

New Delhi, Dated:25.09.2023

Sub: Claiming of Input Tax Credit on Catering bills of IRCTC.  
Ref: - NR's letter No. FA/T/Corres./2023 dated 11.09.2023

\*\*\*\*\*

A clarification was issued to Northern Railway regarding eligibility of availing of ITC on catering bills. The same is attached for compliance and necessary action.

Signed by

Vipul Tripathi

Date: 25-09-2023 16:32:51

(Vipul Tripathi)

Director/Accounts

Railway Board

Email ID: vipul.tripathi@gov.in

Ph No: 8920027770

भारत सरकार Government of India  
रेल मंत्रालय Ministry of Railways  
रेलवे बोर्ड (Railway Board)

No. 2022/AC-II/1/2(PT)/GST -3393153

New Delhi, Dated:20.09.2023

PFA  
Northern Railway  
New Delhi

Sub: Claiming of Input Tax Credit on Catering bills of IRCTC.  
Ref: - NR's letter No. FA/T/Corres./2023 dated 11.09.2023

\*\*\*\*\*

Please refer to the letter cited above on the subject. The matter has been examined in consultation with IR's GST Consultants.

Catering services received from IRCTC by IR, are used as an input for making outward (composite) supply of transportation of passengers in first class/air conditioned coach along with catering. These catering services bought from IRCTC are thus used or intended to be used in course of furtherance of business by IR.

Section 17(5) of the CGST Act, 2017 which provides for blocking of the input tax credit on outdoor catering is qualified by the proviso that ITC shall be available where the inward supply of outdoor catering is used by a registered person for making an outward taxable supply as an element of composite/mixed supply.

In the case of catering services being received from IRCTC by IR, for first class/AC passenger transport, the conditions for ITC claim are fulfilled.

- IR (NR) is a registered person
- Catering (inward supply) is being used by IR (NR) for making an outward composite taxable supply of AC passenger transport services.

In view of the above, ITC of catering services is available to IR subject to the fulfillment of conditions specified in section 16 of CGST Act, 2017 and corresponding rules thereof.

Signed by

Vipul Tripathi

Date: 20-09-2023 18:00:07

(Vipul Tripathi)

Director/Accounts

Railway Board

Email ID: vipul.tripathi@gov.in

Ph No: 8920027770

भारत सरकार/Government of India  
रेल मंत्रालय/Ministry of Railways  
(रेलवे बोर्ड/Railway Board)

सं.2017/एसी-II/1/6/जीएसटी मेन/वॉल.IV

आरबीए सं. 30/2023  
जीएसटी परिपत्र सं. 10/2023  
नई दिल्ली, दिनांक : 25.09.2023

प्रधान वित्त सलाहकार,  
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां

विषय : आईआरसीटीसी के खानपान बीजकों पर इनपुट टैक्स क्रेडिट का दावा।

संदर्भ : उत्तर रेलवे का दिनांक 11.09.2023 का पत्र सं.एफए/टी/कोरेस./2023

\*\*\*\*\*

खानपान बीजकों पर इनपुट टैक्स क्रेडिट का लाभ उठाने हेतु पात्रता के संबंध में उत्तर रेलवे को एक स्पष्टीकरण जारी किया गया था। इसे अनुपालन एवं आवश्यक कार्रवाई के लिए संलग्न किया जा रहा है।



(विपुल त्रिपाठी)  
निदेशक/लेखा  
रेलवे बोर्ड

ई-मेल आईडी- [vipul.tripathi@gov.in](mailto:vipul.tripathi@gov.in)  
फोन नं.- 8920027770