

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

No. 2012/TG.III/631/2

New Delhi dated 01.12.2017

The General Managers
All Indian Railways

The CMD/IRCTC
New Delhi

CMD/KRCL,
Navi Mumbai

(Commercial Circular No. 79 of 2017)

Sub: Applicability of Goods and Service Tax (GST) on Static Catering Services on IR.

- Ref: (i) Commercial Circular No. 78 of 2012 dated 21.12.2012.
(ii) Commercial Circular No. 44 of 2017 dated 29.06.2017
(iii) Commercial Circular No. 48 of 2017 dated 30.06.2017
(iv) Board's letter No. 2016/AC-II/01/Misc./GST (RBA No. 164/2017) dtd 20.11.2017
(v) Board's letter no. 2017/TG-III/631/6 dated 18/09/2017.

Ministry of Finance (Department of Revenue) vide notification No. 11/2017 –Central Tax(Rate) dated 28.06.2017 had issued GST Rate for supply of food and beverage services. Further, vide Notification no. 46/2017-Centri Tax (Rate) dated 14.11.2017, the aforesaid notification has been amended. The issue of implementation of Goods and Service Tax (GST) on Catering Services on Indian Railway has been examined in consultation of Finance Commercial Dte. of Railway Board and accordingly, following are advised:-

1. The chargeable GST on catering services **in static catering units /parliament canteen is @ 5% with no Input Tax Credit (ITC).**
2. The above GST on catering charges through Static units is applicable **w.e.f 15.11.2017.**
3. The rates notified vide Commercial Circular No. 78 of 2012 will remain unchanged after applicability of GST but are now inclusive of GST @5% for static catering units.

This issues with the concurrence of Finance Dte. of Railway Board.

Please acknowledge receipt of this letter.

S Rawat

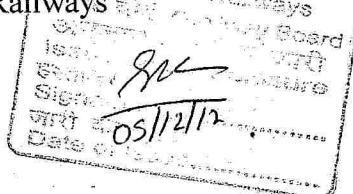
(Smita Rawat)
Executive Director (T&C)
Railway Board

No. 2012/TG.III/631/2

New Delhi dated 01.12.2017

- Copy to: (i) Principal Chief Commercial Manager/ All Indian Railways
(ii) Principal Finance Advisers / All Indian Railways
(ii) ADAI/Railways

o/c
general manager



N. Jain
1.12.17

For Financial Commissioner, Railways