



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



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**No. 2013/TG-I/20/P/VAT/Re**

**New Delhi, dated 20.11.2023**

**Principal Chief Commercial Managers,  
All Zonal Railways.**

<b>MD/ IRCTC, B-148, 11th Floor, Statesman House, Barakhamba Road, New Delhi-110001</b>	<b>MD/CRIS, Chanakyapuri, New Delhi-110021</b>
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(Commercial Circular no. 27 of 2023)

**Sub: Review of Value Added Tour (VAT) scheme.**

**Ref: i. This office letter of even no. dated 09.12.2022.**

**ii. This office letter no. 2013/TG-1/20/P/VAT dated 06.05.2016**

**( CC No. 23 of 2016) and dated 05.02.2018 (CC No. 09 of 2018).**

Vide letter dated 09.12.2022 referred to above, the following had been stipulated vis-à-vis VAT scheme:-

- i. The two revised provisions of CC 23 of 2016 viz. Para 2.1 & Para 3.1 which were modified vide CC no. 09 of 2018 shall be extended till 31.03.2024. However, Para 3.1 was further modified as "No cancellation shall be permitted within 72 hours of the scheduled departure of the train."
- ii. IRCTC may do aggressive campaigning to improve the utilization and to surrender the accommodation where utilization is poor.
- iii. Zonal Railways may earmark same accommodation under VAT package in return direction as has been earmarked in onward direction. In case there is some practical difficulty, the issue can be resolved between commercial officers of both the railways and IRCTC.

2. In continuation of the above, it has been decided that the two policy provisions revised vide this office letter of even dt. 09.12.2022, as delineated in Para 1 above may be extended for another period of 02 years i.e. up to 31.03.2026. The VAT scheme would function as per extant terms and conditions. Further, it is desired that an annual report may be furnished by IRCTC detailing the utilisation of VAT packages.

3. This issues with the concurrence of Finance Directorate of the Ministry of Railways.
4. Necessary instructions may be issued to all concerned accordingly.

**(Sanjay Manocha)**  
**Director Passenger Marketing-II**  
**Railway Board**  
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**4th Floor, Room No: 415-A**

**No. 2013/TG-I/20/P/VAT/Re**

**New Delhi, dated 20.11.2023**

**Copy to:**

- i. **Dy. Comptroller & Auditor General (Railways), New Delhi.**
- ii. **PFA, All Zonal Railways.**
- iii. **Director General of Audit, All Zonal Railways.**

**For Member Finance, Railway Board.**

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**Rail Bhawan, Raisina Road, NewDelhi-110001**