

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

No.TC II/2910/2019/Trains by IRCTC-Part 1 (3324553)

NDLS, dated 1 b .02.2021

The Principal Chief Commercial Managers,  
Northern Railway/ New Delhi,  
Western Railway/Mumbai,  
North Central Railway/Allahabad,  
North Eastern Railway/Gorakhpur.

Chairman & Managing Director,  
IRCTC, B-148, 11<sup>th</sup> Floor,  
Statesman House, Barakhamba Road,  
New Delhi – 110 001.

Sub: Charges applicable for operation of trains by IRCTC (Varanasi-Indore Mahakal Express).

Ref: Coaching Directorate's letter no. 2019/CHG/22/5 dated 12.02.2020

In reference to above letter it was decided to run two pairs of Varanasi-Indore Mahakal Express with Humsafar rakes. The haulage charges and custody charges for operation of these two trains by IRCTC shall be as under:-

2. Haulage charges:-

(i). Fixed charge per year: ₹ 5,84,17,920 per rake plus 5% GST on forward Charge basis.

(ii). Variable haulage charges:

(A). For the period: 12.02.2020 to 31.03.2020.

Variable haulage charge per KM & Variable cost per day\*:

No of coaches	Haulage Charges per KM per train	Variable Cost Per day per train (In ₹)
12 coaches	695.35	2,16,570.73
13 coaches	735.69	2,27,918.52
14 coaches	776.03	2,39,266.31
15 coaches	816.37	2,50,614.10
16 coaches	856.70	2,61,961.89
17 coaches	897.04	2,73,309.68
18 coaches	937.38	2,84,657.47

\*5%GST on forward Charge basis shall be levied separately for both haulage charges per Km and variable cost per day.

(B). For the period: 01.04.2020 to 11.02.2021. Variable haulage charge per KM & Variable cost per day:

No of coaches	Haulage Charges per KM per train	Variable Cost Per day per train (In ₹)
12 coaches	750.37	2,16,570.73
13 coaches	793.91	2,27,918.52
14 coaches	837.44	2,39,266.31
15 coaches	880.97	2,50,614.10
16 coaches	924.50	2,61,961.89
17 coaches	968.03	2,73,309.68
18 coaches	1011.56	2,84,657.47

\*5%GST on forward Charge basis shall be levied separately for both haulage charges per Km and variable cost per day.

Per:  
10.2.21

Vijay Kumar  
10/2/2021

2/-

(iii). Custody charges per year: ₹3.2994 Crore per rake plus 12% GST under reverse charge basis.

3. The aforesaid charges shall be collected in accordance with paras 5 to 8 of Board's letter no. 2019/CHG/22/5 dt. 12.02.2020.

4. CCM office shall raise GST invoice in the Manual utility of CRIS by classifying under appropriate HSN code to identify this activity while fixed charges and variable charges is classifiable under HSN code – '9965' with GST @ 5%. Custody charges are classifiable under HSN Code '9973' with GST @ 12% under Reverse Charge Mechanism. GM/GSTM/CRIS may be contacted in this regard.

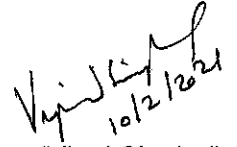
5. IRCTC shall make payment in advance to Indian Railways on the basis of GST invoices raised by the concerned commercial department in advance, for each of the three activities mentioned above. Necessary classification of transaction under appropriate Accounting Code shall be made on the basis of HSN code.

6. On all the transactions Goods and Service Tax and any other taxes, if any, etc., shall also be levied separately.

7. The bills raised by CCM office shall be sent to PFA office concurrently for post auditing.

8. This issues in consultation with Coaching Directorate, Accounts Directorate and with the concurrence of Finance (Commercial) Directorate of Ministry of Railways.

Ensure action accordingly and confirm.

  
10/2/2021

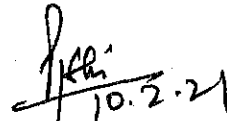
(Vipul Singh)  
Director Passenger Marketing  
Railway Board.

**No.TC II/2910/2019/Trains by IRCTC-Part-1 (3324553)**

**NDLS, dated 10.02.2021**

Copy to:-

1. Dy. Comptroller & Auditor General of India(Railways), Room No.224, Rail Bhavan, New Delhi.
2. PFAs, NR/New Delhi, WR/Mumbai, NCR/Allahabad, NER/Gorakhpur.
3. Principal Directors of Audit, NR/New Delhi, WR/Mumbai, NCR/Allahabad, NER/Gorakhpur.

  
10.2.21

For Member/Finance, Railways.

**No.TC II/2910/2019/Trains by IRCTC-Part-1 (3324553)**

**NDLS, dated 10.02.2021**

Copy to:

Copy forwarded for information and necessary action to:

1. Sr. PPS/Member (O&BD) for information.
2. MD/CRIS, Chanakyapuri, New Delhi.

  
10/2/2021

(Vipul Singh)  
Director Passenger Marketing  
Railway Board.