

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

(Commercial Circular No. 68 of 2015)

No.TC-II/2910/2012/Service Tax

New Delhi, dated 13.11.2015

The General Managers,
All Zonal Railways.

SUB: Levy of Swachh Bharat Cess on the service tax leviable on transportation passengers by rail.

REF: i. Commercial Circular No.32 of 2015 dated 26.05.2015.

ii. Ministry of Finance Notification Nos. 21 & 22/2015- Service Tax dated 06-11-2015.

Ministry of Finance vide their Notification Nos. 21 & 22/2015-Service Tax dated 06-11-2015 have decided that Swachh Bharat Cess @ 0.5% shall be levied on the value of all taxable services w.e.f. 15-11-2015.

2. Accordingly, following changes shall be made in the Commercial Circular No. 32 of 2015 dated 26-05-2015:-

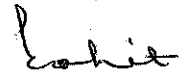
“Service tax of 14% and Swachh Bharat Cess of 0.5 % are chargeable on 30% of total passenger fare equivalent to 4.35% of the total fare in first class and all AC classes.”

3. The increase in service tax shall be applicable w.e.f. 15-11-2015 on the tickets issued/booking made on or after 15.11.2015. Service Tax increase is not leviable on tickets issued prior to 15-11-2015.

4. Other terms and conditions shall remain the same as per various circulars/notifications issued on this subject.

5. This issues with the concurrence of Finance Directorate of Ministry of Railways.

6. Necessary instructions shall be issued to the all concerned.



(Rohit Kumar) 13/11/15

Dy. Director Traffic Commercial-II
Railway Board

No.TC-II/2910/2012/Service Tax

New Delhi, dated 13.11.2015

Copy forwarded for information to:

1. The Dy. Comptroller & Auditor General of India (Railways), Room No.224, Rail Bhavan, New Delhi.
2. The FA&CAOs, All Indian Railways.
3. The Principal Director of Audit, all Indian Railways.



for Financial Commissioner/Railways

No.TC-II/2910/2012/Service Tax

New Delhi, dated 13.11.2015

Copy forwarded for information & necessary action to:

1. CCMs, All Indian Railways.
2. CCM (PM)s, All Indian Railways.
3. CRB, MT, FC, Secretary, DG/RHS, Railway Board.
4. AM(B), Adv (Finance), AM(IT), AM(C), Adv (Vig), Adv(Rates), ED(A), EDF(C), ED(C&IS),EDV(T), ED/Safety, ED(H), ADG/PR, DFC, DTC(G), DTC(G)-II, and TC(CR), V(SS), PR, TG-I, TG-II, TG-IV, TG-V & F(C) Branches, Railway Board.
5. MD, GM/PRS, GM/UTSCentre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, for making necessary changes in the PRS and UTS softwares.
6. MD, IRCTC, 9th Floor, Bank of Baroda Building, 16, Sansad Marg, N.Delhi.
7. Director General, Railway Staff College, Vadodara.
8. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector 11, CBD Belapur, Navi Mumbai – 400 014.
9. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
10. Chief Commissioner of Railway Safety, Lucknow.
11. General Secretary, IRCA, Chelmsford Road, New Delhi for issue of necessary correction slip to Coaching Tariff No. 26 part-I (Vol.I)
12. The General Secretary, All India Railwaymen's Federation, Room No.253, Rail Bhavan, N.Delhi
13. The General Secretary, National Federation of Indian Railwaymen, Room No. 256-E, Rail Bhavan, New Delhi.
14. The Secretary General, All India R.P.F. Association, Room No. 256-D, Rail Bhavan, N.Delhi
15. The Secretary General, Federation of Railway Officers Association, Room No. 256-A, Rail Bhavan, New Delhi.
16. The Secretary General, Indian Railway Promotee Officers Association, Room No. 268, Rail Bhavan, New Delhi.



(Rohit Kumar) 13/11/15

Dy. Director Traffic Commercial-II
Railway Board