



## South East Central Railway

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No. C/SECR/BSP/CRC /17/ **3410**

Date- 03-07-17.

### Coaching Rates Circular No. 40 C/2017

Copy for information and necessary action to:

DRM/SECR/BSP, NGP, Raipur, Sr. DCM: SECR/BSP, NGP, Raipur, Sr. DOM BSP, NGP, R  
ARM: SECR/BIA, KRBA, SDL. CPRO: SECR/BSP, FA&CAO, Dy. FA&CAO(TA), Sr. SAO-SECR/BSP,  
Regional Manager/CRIS/PRS/SER/Kol. COM, CSC, SDGM, CFTM, CME, CE, CPTM, CEE, CSTE, CPO,  
DGM/G, PCE,/SECR/BSP, Dy. FA&CAO(TA)/SER/KOI., Area Manager IRCTC/BSP, CCM: E. Rly -  
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Director—Center for Railway information System/Chankyapuri/NDLS Executive Director (PM) -  
Railway Board/Rail Bhawan/NDLS

Sub : Applicability of Goods and Service Tax (GST) on Tea /Coffee, Breakfast and Standard Meals.

Ref : Exe. Director (T & C) /Rly Bd. letter no. 2012/TG.III/631/9 Dt 30-06-17.

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In connection with the above subject Railway Board's letter No. 2012/TG.III/631/9  
Dt.30.06.17. And Commercial Circular No. 48 2017 extracts of which is reiterated below for your  
Information and necessary action.

The issue of implementation of Goods and Service Tax (GST) on Tea /Coffee, Breakfast and  
Standard Meals on Indian Railways has been examined in consultation of Finance Commercial Dte.  
of Railway Board. Accordingly, following are advised:-

1. The chargeable GST on catering services on railways is as under :-
  - (i) For static units not having facility of air conditioning or central heating at any time during the year -12% with full Input Tax Credit (ITC)
  - (ii) For static units having facility of air conditioning or central heating at any time during the year -18% with full Input Tax Credit (ITC)
  - (iii) For Mail/Express trains -18% with full input Tax Credit (ITC)
2. The above GST on catering charges is applicable w.e.f 01-07-17.
3. Further, the rate notified vide Commercial Circular No. 78 of 2012 remain unchanged after applicability of GST but are now inclusive of GST rate @12% for static units without Air Conditioning and Central Heating and @18% on static unit with Air Conditioning and Central Heating. Further, for mobile catering units ( where catering charges are not included in the ticket fare), the rates remain same as in Commercial Circular No.78 of 2012 but will be inclusive of GST @18%

This issues with the concurrence of Finance Dte. of Railway Board and approval of Board( MT.)

Please acknowledge receipt of this letter.

(J.N.Sabat)

Dy. Chief Commercial Manager (PM)  
For Chief Commercial Manager.

J.N. Sabat  
3-7-17