


South East Central Railway

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No. C/SECR/BSP/CRC /17/ 2409

Date. 03-07-17.

Coaching Rates Circular No. 41(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
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Regional Manager/CRIS/PRS/SER/Kol. COM, CSC, SDGM, CFTM, CME, CE, CPTM, CEE,
CSTE,CPO,PCE,/SECR/BSP, Dy. FA&CAO(TA)/SER/KOI. CCM: E. Rly - Kolkata, N. Rly.-New Delhi, S.
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Rly- Hazipur, S. E.Rly- Kolkata,S.C.Rly- Secunderbad. Executive Director-Center for Railway
information System/Chankyapuri/NDLS Executive Director (PM) - Railway Board/Rail
Bhawan/NDLS

Sub : Implementation of Goods & Services Tax (GST) on transportation of passenger by rail.

Ref : DPM/Rly.Bd letter no TC-II/2910/2017/GST/2 Dt. 29-06-17.

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In connection with the above subject Railway Board's letter No. TC-II/2910/2017/GST/2 Dt. 29-06-17. And Commercial Circular No 43 of 2017 extracts of which is reiterated below for your Information and necessary action:

In partial modification of commercial circular no. 41 of 2017 Ministry of Railways desire that para A(viii) of procedure to be followed by Zonal Railways shall be substituted as under:-
A (viii) Refund The following procedure may be followed for refund of fare and Service tax/GST for AC and first class tickets:-

- i. In case of cancellation of tickets, refund amount due as per refund rule shall be refunded to passenger.
- ii. Cancellation / clerkage charge applicable as per Refund rule and GST amount on cancellation / clerkage charge shall be separately levied by Railways.
- iii. In case the tickets has been booked in advance before implementation of GST and the same is cancelled after implementation of GST, refund amount due as per refund rule shall be refunded to passenger. However, total amount of service tax charged at the time of booking shall not be refunded to passenger, in cash/ shall not be transferred in the account from which transaction took place in case of e- tickets, etc. Refund of service tax shall be made only after Ministry of Railways gets refund from the Department. The cancelled tickets shall be treated as credit note for getting refund of service tax amount.
- iv. In case the tickets has been purchased and cancelled after implementation of GST there will be levy of GST at the time of purchase and if the same is cancelled, GST refund indicated in the cancelled tickets will be treated as Credit Note. GST on the amount refundable to passenger will be given in cash across the counter.
- v. CRIS shall ensure necessary changes in the software and compile the data regarding the number of tickets cancelled refund made, GST /Service tax to be refunded etc. for the above two types of transactions.

Necessary instructions may be issued to all concerned.

This issues in consultation with Accounts Directorate and Finance (Commercial) Directorates.

D.N. Sabat
(J.N.Sabat) 3-7-17

Dy. Chief Commercial Manager (PM)