



South East Central Railway

	<p>Office of the Chief Commercial Manager, General Manager Office new Building, Bilaspur 495004 (C.G) Ph: Railway : 64300 & 075-64388(Fax) P&T: 07752-416285 & 07752-418040, Fax 406506.</p>	
---	--	---

No. C/SECR/BSP/CRC /17/ 3411

Date. 03-07-17.

Coaching Rates Circular No. 42 (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,PCE,/SECR/BSP, Dy. FA&CAO(TA)/SER/KOI. CCM: E. Rly - Kolkata, N. Rly.-New Delhi, S.
Rly- Chennai, W. Rly - Mumbai, C. Rly.- Mumbai, N. F. Rly- Maligaon, N. E. Rly- Gorkhpur, N. C. Rly-
Allahabad, E. Co. Rly- Bhubaneswar, W. C. Rly- Jabalpur, N. W. Rly- Jaipur, S. W. Rly- Hubli, E. C.
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 Yatri Ticket Suvidha Kendra (YTSK)

Ref : DPM/Rly.Bd letter no. 2014/TG-I/23/PRS Terminal /Pt.2 Dt- 29.06.2017.

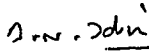
>><<>><<

In connection with the above subject Railway Board's letter No. 2014/TG-I/23/PRS Terminal /Pt.2 Dt. 29-06-17. And Commercial Circular No. 45 of 2017 extracts of which is reiterated below for your Information and necessary action:

Please refer to this office letter no. TC-II/2910/2017/GST/2 dated 09.06.2017. Wherein approach paper for implementation of Goods and Services Tax on the subject of Traffic Commercial Directorate has been issued to all zonal Railways. Para A.10 of the same deals with YTSK, which stipulates as under:-

YTSKs are authorized private tickets booking agents on Indian Railways. The tickets issued through YTSK are essentially window tickets and GST on fare will be charged as in the case of window tickets. GST will also be applicable on service charge collected by YTSK. As in the case of service tax at present, YTSK shall be responsible for collection and deposition of GST on services charges. The locations of supplier will be the place of sale of ticket by YTSK and place of supply will be the place of origin (embarkation) of the customer. The logic of GST will be applicable accordingly. In case of unregistered customer, the tickets will be the tax invoice for fare and YTSK will be required to issue separate invoice for the GST collected on the service charges.

- 1.1 It is clarified that in case in case of unregistered customers (G2C), the protocol followed in issuance of tickets would be the same as in case a normal PRS/UTS tickets.
- 1.2 Tickets would not ne be issued by YTSK licensee to G2B (registered user) customers.
2. Necessary instructions may be issued to all concerned accordingly.
3. This issues with the concurrence of Finance Directorate of the Ministry of Railways.


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

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