



## South East Central Railway

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No. C/SECR/BSP/CRC /17/ 3412

Date. 03-07-17.

### Coaching Rates Circular No. 43 (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/Chanakyapuri/NDLS Executive Director (PM) - Railway Board/Rail Bhawan/NDLS

Sub : Realisation of Good and Services Tax (GST) on Excess Fare Tickets(EFTs).

Ref : DPM/Rly.Bd letter no. 2017/TG-V/23/1 Dt-30.06.2017.

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In connection with the above subject Railway Board's letter No. 2017/TG-V/23/1 Dt. 30-07.2017  
And Commercial Circular No. 46 of 2017 extracts of which is reiterated below for your Information and  
necessary action:

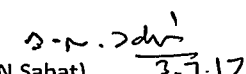
A detailed approach paper for implementation of GST on the subject of Traffic Commercial  
Directorate has been circulated to all Zonal Railways vide letter no. TC-II/2910/2017/GST /2 Dated  
09.06.2017. Para A (15) of these instructions which concerns EFT is reproduced below:-

The EFT is issued by the TTE to collect the excess fare, The GST as applicable for fare (Appendix A) will have  
to be collected from the passenger. Being small in volume, it may be considered as G2C transaction and EFT  
shall be treated as tax invoice. The TTE shall indicate GSTIN of Railway, break up of GST (CGST +SGST  
/UTSGST OR IGST) and State Code in addition to information already written / printed on EFT. The details  
of the collection of GST shall be fed into the system through batch processing i.e. the details will have to be  
fed through offline method and uploaded in CRIS system for GSTR-1 updation.

2. It is therefore, desired that w.e.f 01.07.2017, following action may be taken on this account for EFTs  
issued for travel in the class where GST is applicable:-

- I. On board Tickets Checking staff should be provided with the list of GSTIN of all zonal Railways as  
well as state code serving the jurisdiction of the beat allotted to him /her.
  - II. GST shall be charged @ 5% of the total value of EFT (including Fare & penalty).
  - III. Value of fare & Penalty to be charged and GST shall be indicated separately. Value of GST shall be  
indicated upto 2 decimal points and it shall not be rounded off. Rounding off shall be done only on  
the total amount (including Fare+ penalty+ GST).
  - IV. Concerned Railway/State in respect of any EFT shall be the journey commencing station indicated  
on the EFT e.g if a passenger is detected at Mathura and EFT is issued ex. New Delhi, then in the  
case the Railway concerned will be Northern Railway and State will be Delhi.
  - V. While feeding the details in the system through batch processing, the TTE shall indicate GSTIN of  
Railway, break up of GST ( CGST+SGST/UTSGST or IGST) and State Code in addition to information  
already written / printed on EFT.
  - VI. Cash remittance of EFTs will continue to be governed by extant instruction / practice.
2. Necessary instructions may be issued to all concerned accordingly.

3. This issues with the concurrence of Finance/Accounts Directorate of Ministry of Railways.

  
 (J.N.Sabat) 3.7.17

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