

(भारत सरकार) GOVERNMENT OF INDIA)

(रेल मंत्रालय) MINISTRY OF RAILWAYS)

(रेलवे बोर्ड) RAILWAY BOARD

## COMMERCIAL CIRCULAR NO. 43 OF 2017

No.TC-II/2910/2017/GST/2

New Delhi, dated 29.06.2017

The General Managers,  
All Zonal Railways.

SUB. Implementation of Goods &amp; Services Tax (GST) on transportation of passenger by rail.

REF: 1. This office letter no. TC-II/2910/2017/GST/2 dated 09.06.2017 containing detailed approach paper for implementation of Goods &amp; services Tax (GST).

2. Commercial Circular no. 41 of 2017 dated 23.06.2017

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/ Clerage charge applicable as per Refund rule and GST amount on cancellation/ Clerage charge shall be seperately levied by Railways.

(iii) In case the ticket 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 ticket shall be treated as credit note for getting refund of service tax amount.

(iv) In case the ticket 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 ticket will be treated as Credit Note. GST on the amount refundable to passenger will be given in cash across the counter.


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.

-2/-

Necessary instructions may be issued to all concerned.

Wide publicity should be given through different media.

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

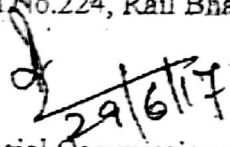
  
(Vikram Singh)  
Director Passenger Marketing  
Railway Board

No.TC-II/2910/2017/GST/2

New Delhi, dated 29.06.2017

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.

  
29/6/17  
for Financial Commissioner/Railways

No.TC-II/2910/2017/GST/2

New Delhi, dated 29.06.2017

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(X)-I, ED(C&IS), EDV(T), ED/Safety, ED(H), ADG/PR, DFC, DTC(G), JDA and TC(CR), V(SS), PR, TG-I, TG-II, TG-IV, TG-V & F(C) Branches, Railway Board.
5. MD, GM/PRS, GM/UTS, Centre for Railway Information System (CRIS), Chanakyapuri, New National Rail Museum, New Delhi, for making necessary changes in the PRS and UTS  
IRCTC, 9<sup>th</sup> Floor, Bank of Baroda Building, 16, Sansad Marg, N.Delhi for necessary  
Director General, Railway Staff College, Vadodra.
6. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector 11, CBD Belapur, Navi Mumbai - 400 014.
7. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
8. Chief Commissioner of Railway Safety, Lucknow.
9. General Secretary, IRCA, Chelmsford Road, New Delhi for issue of necessary correction slip to Coaching Tariff No. 26 part-I (Vol.I)
10. The General Secretary, All India Railwaymen's Federation, Room No.253, Rail Bhavan, New Delhi
11. The General Secretary, National Federation of Indian Railwaymen, Room No. 256-E, Rail Bhavan, New Delhi.