GOVERNMENT OF INDIA (Bharat Sarkar)
MINISTRY OF RAILWAYS (Rail Mantralaya)
(RAILWAY BOARD)

No.2017/TG-V/23/1 **New Delhi, dated 30.06.2017**

Chief Commercial Managers, All Zonal Railways	Managing Director, CRIS, Chanakyapuri, New Delhi.

Commercial Circular No. 46/2017

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

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 Ticket 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).

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(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 that 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 instructions/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.

(Vikram Singh)
Director Passenger Marketing
Railway Board

No.2017/TG-V/23/1. **New Delhi, dated.30.06.2017**

Copy for information and necessary action to

- FA&CAO ,All Zonal Railways.
- Director (Audit) All Zonal Railways.

30/6/17.

DA: As above. **For Financial Commissioner/Railways**