

GOVERNMENT OF INDIA (भारत सरकार)

MINISTRY OF RAILWAYS (रेल मंत्रालय)

(RAILWAY BOARD) (रेलवे बोर्ड)

No. 2020/TG-I/23/P/YTSK Refund

New Delhi, dated 20.07.2020

Principal Chief Commercial Managers,
All Zonal Railways.

Sub: Payment of refund to customers at Yatri Ticket Suvidha Kendras (YTSKs) on the tickets for trains cancelled during lockdown.

Ref: i. Instructions issued vide no. 2020/TG-I/10/P/COVID 2019 dated 21.05.2020.

ii. No. TC-II/2003/2020/Refund Corona dated 13.05.2020.

Vide letter dated 21.05.2020 mentioned above, instructions were issued for reopening the facility of booking/cancellation of reserved tickets at post offices, YTSK licensees, etc.w.e.f. 22.05.2020. Vide letter at S.No. ii instructions were issued that in case of trains cancelled by Railways, refund on cancellation of tickets issued through PRS can be availed up to six months from the date of journey.

1.1 Since all regular time-tabled trains have been cancelled, number of tickets being cancelled from YTSKs are much higher as compared to number of tickets being booked. Accordingly, negative balance is being reported where amount being refunded is far more than the value of tickets being sold by YTSKs. YTSKs have represented regarding inconvenience being faced by them in arranging cash for giving refund.

2. The matter has been examined in consultation with Accounts Directorate of this office and it has been decided that the amount payable to YTSK (on account of more refunds than bookings) may be paid to YTSK from the serving station, accounting for the same in their Station Balance Sheets accordingly.

2.1 In order to determine the leviability of GST on the charges levied by YTSK, the following procedure may be adopted:-

- GST at appropriate rate shall be levied as per rules laid down in PRS in respect of cancellation fee etc.;
- YTSK shall raise tax invoice on IR for their portion of Service Charge inclusive GST. For example, if a sum of Rs. 100 is to be reimbursed as service charge then YTSK shall raise invoice for Rs. 100 including GST of appropriate rate. IR shall reimburse this Service Charge on the basis of such invoice.
- Based upon the Invoice, ITC flagging will be done in IPASS while passing the bill for payment.

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3. CRIS shall make the requisite changes in the software.

4. Necessary instructions may be issued to all concerned accordingly.

Digitally signed by SANJAY
MANOCHA
Date: Mon Jul 20 16:06:39 IST
2020
Reason: Approved

(Sanjay Manocha)
Jt. Director Passenger Marketing
Railway Board.