

भारत सरकार GOVERNMENT OF INDIA  
रेल मंत्रालय MINISTRY OF RAILWAYS  
(रेलवे बोर्ड RAILWAY BOARD)

Commercial Circular No. 45 of 2018

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

New Delhi, dated 24.08.2018

The General Managers,  
All Zonal Railways,

Sub: Implementation of Goods & Services (GST) on transportation of passenger by Rail.

Ref: 1. Commercial Circular no. 41 of 2017 dated 23.06.2017.

In partial modification of Commercial Circular 41 of 2017, Ministry of Railways desire that the directions given under para 6 (ii) shall be treated as withdrawn.

2. Accordingly, circular journey tickets shall now be issued in all classes including AC & First class w.e.f. 01.09.2018.

3. All circular journey tickets passengers shall be treated as unregistered customer (B<sub>2</sub>C) as far as applicability of GST is concerned. This methodology shall be adopted only in case of PRS generated circular journey tickets.

4. Rate of GST shall be 5% at present of the total fare.

5. All other terms and conditions of CC. No. 41 of 2017 shall remain the same.

6. This issues with the concurrence of Finance Directorate of Ministry of Railways.




(Shelly Srivastava)  
Director (Passenger Marketing)  
Railway Board.

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

New Delhi, dated 24.08.2018

Copy to:-

1. The Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi.
2. PFAs, All Indian Railways.
3. The Principal Director of Audit, All Indian Railways.

  
for Financial Commissioner, Railways.

Copy forwarded for information & necessary action to:

1. CCMs, All Indian Railways.
2. CCM(PM)s, All Zonal Railways
3. CRB, MT, FC, Secretary, DG/RHS, Railway Board.
4. AM(B), Adv (Finance), AM(IT), AM(C), Adv(Vig), ED(A), EDF(C), ED/Chg, ED(C&IS), EDTC(R), EDV(T), ED/Safety, DPR, DIP and DFC, TC(CR), V(SS), PR, TG-I, TG-II, TG-III, TG-IV, TG-V & F(C) Branches, Railway Board.
5. MD, Centre for Railway Information System (CRIS), Chanakyapuri, near National Rail Museum, New Delhi for necessary Software changes.
6. MD, IRCTC, 9<sup>th</sup> Floor, Bank of Baroda Building, 16, Sansad Marg, New Delhi.
7. Director General, Railway Staff College, Vadodara.
8. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector 11, CBD Belapur, Navi Mumbai- 400 014.
9. General Manager, Metro Railway, 33/1, J.L.Nehru Road, Kolkata.
10. Chief Commissioner of Railway Safety, Lucknow.
11. General Secretary, IRCA, Chelmsford Road, New Delhi for issue of necessary correction slips to Coaching Tariff.
12. The General Secretary, All India Railwaymen's Federation, Room No. 253, Rail Bhavan, N.Delhi
13. The General Secretary, National Federation of Indian Railwaymen, Room no. 256-E, Rail Bhavan, New Delhi.
14. The Secretary General, All India R.P.F Association, room No.256-D, Rail Bhavan, N.Delhi.
15. The Secretary General, Federation of Railway Officers Association, Room No. 256-A, Rail Bhavan, New Delhi.
16. The Secretary General, Indian Railway Promotee Officers Association, Room No. 268, Rail Bhavan, New Delhi.



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