



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

RBA No. 164/2017

GST Circular No. 72 /2017

No. 2016/AC-II/01/Misc./GST

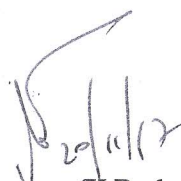
20<sup>th</sup> November, 2017

**General Managers,  
All Zonal Railways and Production Units**

**Sub :- Change in Rate for catering service.**

Ministry of Finance (Department of Revenue) vide notification No. 11/2017-Central Tax (Rate) dated 28.06.2017 had issued GST Rate for supply of food and beverage services. Further, vide Notification No. 46/2017-Central Tax (Rate) dated 14.11.2017, the aforesaid notification has been amended (copy of the notification enclosed). Therefore applicable rates of GST have undergone a change w.e.f. 15.11.2017. GST Consultant of Railway Board has given their opinion, which is also enclosed for information and necessary action.

Encl:- As above.

  
(V.Prakash)  
Joint Director (Accounts)  
Railway Board

Subject: **IR\_GST - Catering service - change in rate of GST**  
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Date: 11/16/17 06:39 PM

From: Amutha Balasubramanian <amutha.b@lakshmisri.com>

image001.png (11kB) IR\_GST - Note on change in rate \_ Catering Service... (623kB)  
CGST Rate Ntnf 46 14112017 \_ Services - GST Rates ... (330kB)

Dear Sir,

Good evening.

Please find attached the note on the change in GST rate applicable to catering services.  
The relevant notification is also attached for ready reference.

Should you require any clarification, feel free to revert to us.

Regards,  
Amutha



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