



(भारतसरकार) GOVERNMENT OF INDIA
(रेलमंत्रालय) MINISTRY OF RAILWAYS
(रेलवेबोर्ड) RAILWAY BOARD

RBA No. 38/2018

GST Circular No. 16/2018

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


3rd April, 2018

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

Sub :- GST Rate for catering service,

Railway Board vide letter No. even dated 20th November, 2017 issued as RBA No. 164/2017 had circulated Notification No. 46/2017-Central Tax (Rate) dated 14.11.2017, issued by Department of Revenue. These GST rates were applicable w.e.f. 15.11.2017. Meanwhile, a reference was made to Department of Revenue by Ministry of Railways to clarify the rate of GST applicable to supply of food and drink in trains. Department of Revenue vide their Office Memorandum No. F.354/03/2018-TRU dated 31st March, 2018 has now clarified with the approval of GST Implementation Committee that for all kinds of supply of food and drinks made available in trains, platforms or stations in respect of supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Limited or their licensees, whether in trains or at platforms (static units), the rate of GST applicable will be 5% without Input Tax Credit.

The above instructions may be brought to the notice of all concerned Departments for its implementation with immediate effect.


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

Copy to :-

1. PFAs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri, New Delhi.