

पश्चिम मध्य रेल
West Central Railway



महाप्रबंधक कार्यालय
General Manager's Office
वाणिज्य विभाग, जबलपुर
Commercial Deptt., JBP
Date: 24.10.2019

No. WCR/HQ/C/GST Cell/229/Acc. Corr.

Dy. FA & CAO (G)
WCR/JBP

Sub:- Recent amendments effective from 1st October, 2019.


Ref:- PFA office/WCR's letter No. HQ/AC/GA/GST/02/2019-20 dated 09.10.2019

With reference to the subject, letter received vide reference above, wherein some points as mentioned in the letters are need to be clarified as under:-

- (1) What is business entity and for exemption of GST levied on service provided to business entity, turnover is up to or equal or above turn over limit (20 lakh in case service and 40 lakh in goods).
- (2) Whether new GST rate 0%, 12% and 18% of retiring Room will replace running GST rate 0%, 12%, 18%, 28% levied for renting below Rs. 1000, >1000<2500, >2500<5000, & >5000 /day/unit respectively by your letter dated 09.06.2017 or not.
- (3) Require Conclusion on any change related to GST ^{rate} levied on human consumption or any drink provided by IR or IRCTC at plate form on at trains along with clarification of "specified premises" as mentioned in the letter.

It is requested to clarify above, so that same may be sent to divisions to implement the GST rule properly.

D/A:- As above


24/10/19
(M. K. Gupta)
Dy. CCM (FM)/WCR

Ref-Oct/GST/08

Date: 25/10/2019

To
GST Cell
Office of PFA HQ
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Clarification on recent amendments
Ref : WCR/HQ/C/GST Cell/229/Acc. Corr.

Sir,

Please find below point wise reply on clarifications seeked:-

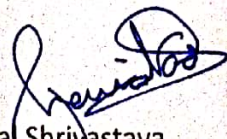
1) As per Notification No. 12/2017- Central Tax (Rate) dated 28th June, 2017; "business entity" means any person carrying out business; in respect of turnover it should be considered as up to twenty lakh rupees in case of Service and up to forty lakh rupees in case of Goods.

2) It is clearly stated in the above notification that GST rate of hotel accommodation have been substituted, hence new rates shall be considered.

3) Aforementioned notification has very clearly specified GST rate on food and drinks by Indian Railways or IRCTC, taxable @5% with no ITC. Relevant part is reproduced hereunder
"Supply of goods, being food or any other article for human consumption or any drink, by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms." – Taxable @5% without ITC of inputs.

Further as required by you "Specified premises" means premises providing „hotel accommodation" services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent."

For Rahul & Co.
Chartered Accountants


Dhawa Shrivastava
(Authorized Signatory)