



FAQ
RAHUL & CO
CHARTERED ACCOUNTANTS

"Mangalam" 103/1, Napier Town
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W.C.R.

Ref.-July/GST/13

Date: 30/07/2018

To,
GST CELL,
HQ, FA & CAO Office
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: GST rate of supply of Food and/or any Drink by Indian Railways.

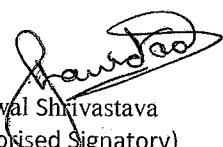
Ref: - Notification No. 13/2018-Central Tax (Rate) dated 26th July 2018.

Dear Sir,

As per Notification No. 13/2018 of CGST (Rate), ***"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"*** shall be taxable at the rate 5% w. e. f. 26th July 2018.

Provided that credit of input tax charged on goods and services used in supplying such service has not been taken.

Thanks and regards
For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorised Signatory)