



RAHUL & CO  
CHARTERED ACCOUNTANTS

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Ref: Aug/GST/05

Date: 31/08/2018

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

Subject: Applicability of GST on YTSK Terminal Charge.

Dear Sir,

With respect to the subject cited above, and as per the explanation provided, "Terminal charges" are charges collected from YTSK service provider on account of usage of IR PRS terminal, therefore it can be categorised as **"Licensing services for the right to use computer software and databases"** under SAC 997331 taxable at the rate 18%.

It is important to note here that as per entry no.7 of Notification No. 12/2017- Central Tax (Rate), services provided by the Central Government, State Government, Union territory or local authority to a business entity with an aggregate turnover of up to twenty lakh rupees (ten lakh rupees in case of a special category state) in the preceding financial year; other than:-

(a) Services,-

(i) by the Department of Posts by way of speed post, express parcel post, life insurance, and agency services provided to a person other than the Central Government, State Government, Union territory;

(ii) in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport;

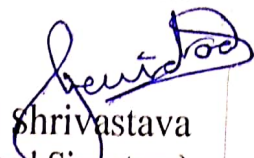
(iii) of transport of goods or passengers; and

(b) Services by way of renting of immovable property.

Shall be exempt from GST.

For any further query, you may contact us at, office of PFA, HQ, WCR.

Thanks and regards  
For, Rahul & Co.  
Chartered Accountants

  
Dhawal Shrivastava  
(Authorised Signatory)