

Ref-Oct/GST/03

Date: 09/10/2019

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

Subject: Recent Amendments effective from 1st October, 2019

Ref: - (i) Notification No. 20/2019-Central Tax (Rate) dated 30th September, 2019
(ii) Notification No. 14/2019-Central Tax (Rate) dated 30th September, 2019.

Sir,

Please note the few amendments relevant to Indian Railways pertaining to change in rate of tax and exempted services.

1) Change in rate of hotel accommodation (relevant to retiring rooms)
Supply of "hotel accommodation" having value of supply of a unit of accommodation above one thousand rupees but less than or equal to seven thousand five hundred rupees per unit per day or equivalent, shall be taxable at the rate of 12% GST.

Accommodation other than above, having value of supply of a unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent, shall be taxable at the rate of 18% GST.

Services provided by the Railways in relation to retiring rooms or any other type of accommodation shall be taxed accordingly.

2) Supply of food and outdoor catering services:-

2.1 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 of 5% GST.

2.2 Supply of "restaurant service" other than at "specified premises", shall be taxable at the rate of 5% GST

Supplies to be made by the Railways in relation to in relation to supply of foods shall be taxed accordingly.

2.3 Supply of "outdoor catering", at premises other than "specified premises" provided by any person other than-

- (a) suppliers providing "hotel accommodation" at "specified premises", or
- (b) suppliers located in "specified premises".

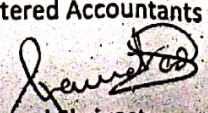
Shall be taxable at the rate of 5% GST.

2.4 Composite supply of "outdoor catering" together with renting of premises at premises other than "specified premises" provided by any person other than-

- (a) suppliers providing "hotel accommodation" at "specified premises", or
- (b) suppliers located in "specified premises".

Shall be taxable at the rate of 5% GST.

For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)