

**N.E.RAILWAY**  
**RATES CIRCULAR(General ) No. 29 of 2017**  
**(Case No.C/147/0/3/GST/ RG)**

**Sub: Implementation of Goods & Service Tax(GST) on transportation of Passenger by rail.**

**Ref- 1-This Railway Rates Circular(General) No. 13 of 2017).**

**2- This Railway Rates Circular(General) No. 14 of 2017).**

**3- This Railway Rates Circular(General) No. 28 of 2017).**

Vide this Railway Rates circular(General) No. 28/2017 , it was instructed that in case the ticket has been booked in advance before implementation of GST and the same is cancelled after implementation , total amount of service tax charged at the time of booking shall not be refunded to passenger in cash/shall not be transferred in the account from which transaction took place in case of e-ticket,etc.

2. Due to problems being faced by passengers as well as Railway staff at the reservation counters, the same has been reviewed and it has now been decided that in case the ticket has been booked in advance before 01.07.2017 and the same is cancelled in that case total amount of service tax charged at the time of booking shall be refunded.

3. Accordingly, as regards refund, para A(viii) of procedure to be followed by Divisions of this Railway Rates circular(General) no 14 of 2017 shall be followed and this Railway Rates circular(General) No.28 of 2017 shall be treated as withdrawn.

4. CRIS shall ensure necessary changes in the softward and compile the data regarding the number of tickets cancelled, refund made, Service tax/GST refunded etc.for debit to be raised from the concerned department in respect of service tax and GST.

5. This issues in consultation with Accounts Directorate and Finance(commercial) Directorates. Staff concerned to note and act accordingly.

All CIRCULARS ISSUED ON 01.01.2014 AND ONWARD ARE ALSO- AVAILABLE ON THIS RAILWAY website [www.ner.indianrailways.gov.in](http://www.ner.indianrailways.gov.in) and the same can also be downloaded DRMs to please ensure compliance by the staff.

(AUTHORITY- Rly.Board's letter No.TC-II/2910/2017/GST/2 dated 05.7.2017 Comml.Circular No.49 of 2017).

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(Jang Bahadur Ram)  
ACM/FMSR  
FOR GENERAL MANAGER/C  
DATED 18 -07-2017

No.C/147/0/3/GST/RG

Copy forwarded for information and necessary action to:-

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3-CCM/CCM(PSM)/FM/ FA&CAO / NER/GKP	13	Director, IRITM,Hardoi Bye Pass Road, Kanausi,Manaknagar,Lucknow
4-All PHODs/NER/GKP	14	Secretary,Rly.Rates Tribunal,5,P.V.Cherian Rd.Egmore,Chennai-600105
5-CCM, All Indian Railways	15	Principal / Director of Audit/NER/GKP.
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	20	Area Manager/NERGKP/GD,Area Officer,NER/Chhapra Delhi.
7-Executive Director (Rates) Railway Board, New Delhi.	21	CPRO/N.E.Railway/GKP- For vide publicity.through suitable notice in Print/Electronic Media
8-CFTM/CPTM/NER/GKP	22	Incharge/PPM Cell - For Uploading on NER Website
9-CCM/KRC, CBD Belapur, New Mumbai-10014 6		
10-MD/CRIS,Chanakyapuri,New Delhi-23		

*G. S. 18/7/17*  
For General Manager/C