

N.E.RAILWAY

RATES CIRCULAR(General) No. 41 of 2017

(Case No.C/147/0/3/GST/RG)

Sub: Non-availability of Return –Journey –Quota in maître Express and the realization of GST thereof.

In reference of above it is clarified that section 13(10) of the IGST Act-2017 stipulates that the place of supply in respect of passenger transportation services shall be the place where the passenger embarks on the passenger(train) for a continuous journey. If a passenger embarks in Kolkatta to Dhaka then GST will be applicable subject to other conditions like whether B2C or B2B customers or B2B customer or not..

For return journey, from a place outside Indian territory (in this case Dhaka) if it is a continuous journey then it is not taxable.

CRIS shall ensure necessary changes in the software.

Necessary instructions may be issued to all concerned.

This issues in consultation with Accounts Directorate and Finance (Commercial)

Directorate

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.indian railways. gov.in and the same can also be downloaded

DRMs to please ensure compliance by the staff.

(AUTHORITY- Railway Board's letter No. TC-II/2910/2017/GST/2 dated 08-08-2017)

SP
(Jung Bahadur Ram)
ACM/FMSR

FOR GENERAL MANAGER/C
DATED 17 -08-2017

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

Copy forwarded for information and necessary action to:-

1-All SS/SMs/NER	11	CAO/FOIS Northern Rly. CRIS, Complex , Chanakyapuri, New Delhi-23
2-All DRMs/Sr.DCMs/DCMs/NER	12	The GS/IRCA/New Delhi.
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.
6.Dy.CCM/PS,DY.CCM/UTS,PO/NER/GKP, Dy.COM/Goods,Dy.COM/FOIS	16	Principal/ZTS/ECR /MFP.
	17	DY.CVO(T)/NER/GKP
	18	Dy.CCO, DY. COM/FOIS/DY.COM COACHING , STM COACHING /NER/GKP
	19	SCM/PS, SCM/FMSR/NER , SCM/UTS, SCM/TC, Secy. to CCM/NER
7-Executive Director (Rates) Railway Board, New Delhi.	20	Area Manager/NERGKP/GD,Area Officer,NER/Chhapra
8-CFTM/CPTM/NER/GKP	21	CPRO/N.E.Railway/GKP- For vide publicity.through suitable notice in Print/Electronic Media
9-CCM/KRC, CBD Belapur, New Mumbai-10014 6	22	Incharge/PPM Cell – For Uploading on NER Website
10-MD/CRIS,Chankyapuri,New Delhi-23	23	Secy to GM/NER/GKP

17/8/17
For General Manager/C