



EAST COAST RAILWAY

**Office of the
Chief Commercial Manager
Rail Sadan,
Chandrasekharapur,
Bhubaneswar – 751017.**

Commercial Circular no- 121 (GC)/Parcel/2017

Date: 27.07.2017

Sub: Operating instructions for levy of Goods & Services Tax (GST) for Cloak Room.

Ref: (i) Railway Board's letter No. 2004/TGIV/39/24/service Tax dt 26.07.2017.

Please refer to Board's letter No. TC-II/2910/2017/GST/2 dated 09.06.2017 (this office Commercial Circular no. 97 (GC)/2017 dated 21.06.2017) regarding detailed approach paper for implementation of Goods & Services Tax (GST) on the subject of Traffic Commercial Directorate. In continuation of the same following Instruction are issued:-

Cloak Rooms:-

This issue of levy of GST on Cloak Room facility extended to Railway Passenger has been reviewed in consultation with Accounts Directorate of Ministry of Railways. Since the cloak room facility is extended to Railway Passengers and not a business entity, this activity falls under the exempted category as per notification no.12/2017 dated 28.06.2017

Zonal Railways are hereby advised that the aforesaid cloak room facility provided by Indian Railways to the Railway passengers who opt for such services (and not to business entities) would be exempted from levy of GST.

This issues with the concurrence of Accounts directorate of Ministry of Railways.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. 2004/TGIV/39/24/Service Tax dt. 26.07.2017

(P.C.Sahu) 27/7/17

Chief Commercial Manager (FS)

No.CCM/443/GST/2017

Dated 27.07.2017

Copy forwarded to:

All SMs/Coods Supervisors/Comml supervisors/siding clerks/Booking Clerk in charges/weigh Bridge clerks/clerk in Charges.

Copy for information and necessary action to the -

COM, FA & CAO, CFTM SDGM,FA & CAO(T),Chairman/RCT, Dy CVO(I), DY CCO, Dy COM(FOIS),PO/RCT, Audit Officer/ECCR/BSS.

Rates Section/COM/ECOR/BS, DRM/KUR, WAT & SBI/ECOR,

Sr DOM/KUR,WAT,SBI/ECOR, Sr DOM/KUR,WAT,SBI/ECOR.

Traffic manager/Misaldapatnam port trust (M/P), Paradeep port Trust(PRDP).

S/N/O 121 (GC) 17

(P.C.Sahu) 27/7/17

Chief Commercial Manager (FS)