

**GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
RAILWAY BOARD**

No. 2012/TG.III/631/2

New Delhi dated 11.07.2016

The General Managers
All Indian Railways

The CMD/IRCTC, New Delhi

Sub: Levy of 'Krishi Kalyan Cess' on taxable services w.r.t. Catering Services

- Ref: 1. Ministry of Finance, Department of Revenue's Notification No. 27 & 28/2016 dated 26.05.2016,
2. Board's letter of even no. dated 29/05/2015 and 03.12.2015

This is in continuation to this office letter of even no. dated 29/05/2015 & 03.12.2015.

Ministry of Finance, Department of Revenues, vide Notification No. 27 & 28/2016 dated 26.05.2016, has decided to levy 'Krishi Kalyan Cess' @ 0.5% on taxable services. In view of Ministry of Finance's above Notifications, following are advised :

- (a) The chargeable service tax has been fixed @10.50% taking into consideration the abatement @30% including cess.
- (b) The revised Service Tax rate on catering charges is applicable w.e.f 01.06.2016.
- (c) The revised catering apportionment charges on Rajdhani/Shatabdi/Duronto/Suvidha Express trains are as under:-

Type of service	Catering charges disbursed to the licensee (without service tax).	Amount of ST @ 10.50%	(in Rs.)	
			Catering charges to be disbursed to the licensee (inclusive of service tax @10.50%).	Existing Catering Charges included in the ticket fare inclusive of ST
1	2	3	4=2+3	5
IA/EC				
Morning Tea	12.5	1.31	13.81	15
Breakfast	81.5	8.56	90.06	95
Lunch/ Dinner	129.5	13.60	143.10	150
Evening Tea where dinner is served	41	4.31	45.31	45
Evening Tea where dinner is not served	66.5	6.98	73.48	80
Combo Meal	66.5	6.98	73.48	80

Contd..2/-



2A/3A/CC				
Morning Tea	8	0.84	8.84	10
Breakfast	66.5	6.98	73.48	80
Lunch/ Dinner	112	11.76	123.76	130
Evening Tea	40	4.20	44.20	45
Combo Meal	66.5	6.98	73.48	80
SL (Duronto)				
Morning Tea	6.5	0.68	7.18	10
Breakfast	34	3.57	37.57	40
Lunch/ Dinner	71	7.46	78.46	85
Evening Tea	18	1.89	19.89	20

Any applicable taxes, which are notified by Government of India (Ministry of Finance, Deptt. of revenue notifications) or State Governments from time to time, are to be collected by the Zonal Railways from the passengers of Rajdhani/Shatabdi/Duronto/Suvidha trains in the ticket fare. The licensee is to be reimbursed the taxes accordingly subject to proof of payment of the taxes by the licensee to the concerned Government Authorities. In case of other Mail/Express and Static units (Food Plaza, Fast Food Units and Food Court) these taxes are to be collected directly by the licensee from passengers through cash memo, money receipts etc. and deposited to the concerned Government authorities.

This issues with the concurrence of Finance Dte. of Railway Board.

Please acknowledge receipt of this letter.

(Shelly Srivastava)
Director (T&C)
Railway Board

No. 2012/TG.III/631/2

New Delhi dated 11.07.2016

- Copy to: (i) FA&CAOs, All Indian Railways for information
(ii) ADAI/Railways
(iii) EDPM, ED(Rates), ED(C&IS), MD/CRIS, CCM(PMs) of all Indian Railways

अनुमति कोलकाता

0/5
11/7/16
For Financial Commissioner, Railways

For Financial Commissioner, Railways