

GOVERNMENT OF ASSAM
ORDERS BY THE COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6
& & &
ORDER No.2/2018-GST

Dated Dispur, the 5th May, 2018.

Subject: Incidence of GST on providing catering services in train.

No. CT/GST-12/2017/62.- Different GST rates are being applied for mobile and static catering in Indian Railways which is presently leading to a situation whereby the same licensee (selected by Indian Railways/IRCTC) supplying the same food would be subjected to different GST rates depending on whether it is mobile or static catering, as also which variant of mobile catering it is [pre-paid (without option), pre-paid (with option) or post-paid]. The rate difference is resulting in the same food being supplied at two different rates to the railway passengers, which is anomalous.

The passenger is not aware as to the GST rate applicable to the food ordered by him/her. This may also lead to unnecessary litigation and thus further strengthens the need for uniform application of tax rate in respect of food and drinks in/by Railways.

With a view to remove any doubt or uncertainty in the matter and bring uniformity in the rate of GST applicable for all kinds of supply of food and drinks made available in trains, platforms or stations, the Commissioner with the approval of GST Implementation Committee, hereby clarifies that the GST rate on supply of food and/or drinks by the Indian Railways or Indian Railways Catering and Tourism Corporation Ltd. or their licensees, whether in trains or at platforms (static units), will be 5% without ITC.


Sd/- Anurag Goel,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-12/2017/62-A

Dated Dispur, the 5th May, 2018

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 3) The Principal Chief Commercial Manager, North East Frontier Railway, Maligaon, Guwahati-11 for favour of kind information.
- 4) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 5) The Deputy Commissioner of State tax (All) for information and necessary action.
- 6) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 7) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati