

OTHER CHARGES APPLICABLE ON PASSENGER FARES

Express Train CLASS	Minimum Distance for charge	Basic fare at Minimum Distance	Reservation Charge	Super-Fast Charge	MST	Minimum Distance for charge	Basic fare at Minimum Distance
II M/E	50	30	15	15	II Class	10	100
Sleeper	200	124	20	30	1st Class	10	325
AC CC	150	211	40	45	QST		
3AC	300	440	40	45	II Class	10	270
FC	100	232	50	45	1st Class	10	880
2AC	300	625	50	45	GST @5% of the total fare Applicable in AC Class		
1AC	300	998	60	75			
Executive	---		60	75			

1. Goods and service tax (GST) will be levied on the fare of passenger services in place of service tax on the following classes :-

(i) AC first class (ii) Executive class (iii) AC-2 tier class (iv) AC-3 tier class (v) AC chair car class (vi) AC economy class (v) First class (vi) AC and first classes coaches of special trains on FTR (vii) All other type of first class and AC class coaches if any.

2. The rate of GST shall be 5% on total fares as per the logic of application, GST vide Appendix- A.

3. As regards to Duty pass, Privilege pass, any other complimentary passes which are not reimbursed to Railways etc. and where no money transaction is involved, GST shall not be levied.

4. On Concessional tickets/Privilege ticket orders (PTOs) tickets etc., GST shall be levied at the prescribed rate on total actual fare collected after concession/rebate.

5. The GST amount shall not be rounded off. In case of showing separate GST amount for CGST and SGST/UTGST in that case also GST amount shall be separately mentioned up to two decimal place . As regards rounding off of chargeable fare, after levy of GST on the total fare charged including Superfast surcharge, reservation fee, etc as applicable therefore it shall be rounded off as per approved principles.