

5% Uniform rate of GST to apply in all railway catering services in trains or on stations.

With a view to remove any doubt or uncertainty in the matter and bring uniformity in the rate of GST applicable to supply of food and drinks made available in trains, platforms or stations, it has been clarified with the approval of the competent authority that the GST rate on supply of food and 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 input tax credit. The copy of letter F.No. 354/03/2018-TRU dated 31.03.2018 issued to the Railway Board is available at www.cbec.gov.in