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EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
Bhubaneswar
Date. 19.04.2018

Commercial Circular No. 80(GC)/2018

Sub: Transportation of Goods by Rail- Levy of Goods and Service Tax (GST)

Ref : Board's letter No. TCR/1078/2017/19 dtd.30.06.2017(Rates Circular No.19 of 2017 Circulated by this office Commercial Circular No.104(G)/2017 dt.30.06.2017) ; and letter No.TCR/1078/2017/22 dated.20.09.2017(Circulated by this office Commercial Circular No.150(GC)/2017 dtd.20.09.2017)

Please find enclosed herewith Railway Board's letter No. TCR/1078/2017/19 dtd.22.03.2018 regarding "Transportation of Goods by Rail- Levy of Goods and Service Tax (GST)" which is self explanatory for information and necessary action.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078/2017/19 dated.22.03.2018

Encl: As above (01 page)

(R.N. Nayak)

Sr. Commercial Manager (Claims)
For Principal Chief Commercial Manager
Date: 19.04.2018.

No.CCM/443/GST/ Pt.

Copy forwarded to:

All Station Managers/ Goods Supervisors/ Parcel Supervisors/ Commercial Supervisors/ Siding Clerks/ Booking Clerks in-charges/ Weigh Bridge Clerks/ Clerk in Charges / City Booking Agencies / Out Agencies over ECoR.

Copy for information and necessary action to the:-

PCOM/ECoR/BBS, SDGM/ECoR/BBS, Chairman/RCT/BBS, Dy.CVO(T)/ECoR/BBS, PO/RCT/BBS, Dy.COM(FOIS)/ECoR/BBS, CAO(FOIS)/NDLS, Audit Officer/BBS.

Rates Section/CCM/ECoR/BBS – 10 sets, **DRM:** KUR, WAT, SBP/ECoR, **Sr.DOM:** KUR, WAT, SBP/ECoR, **Sr.DCM:** KUR, WAT, SBP/ECoR. **Dy.CCM(Claims)/E.Co.Rly.** **PFA:** E.Co.Rly, **FA&CAO (T)/ECoR/BBS,** **Traffic Manager:** VZP, Paradeep Port Trust/ Paradeep.

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(R.N. Nayak) 19.04.18

Sr. Commercial Manager (Claims)
For Principal Chief Commercial Manager

S.No 44

भारत सरकार (GOVERNMENT OF INDIA)
रेल मंत्रालय (MINISTRY OF RAILWAYS)
रेलवे बोर्ड (RAILWAY BOARD)

No :TCR/1078/2017/19

New Delhi, Date :22.03.2018

Principal Chief Commercial Manager,
All Indian Railways.

Sub: Transportation of Goods by Rail - Levy of Goods and Service Tax (GST).

Ref: Board's letter of even number dated 30.06.2017 (Rates Circular No. 19 of 2017); and letter No.TCR/1078/2017/22 dated 20.09.2017.

The issue as to whether non Levy of GST to exempted commodities applicable to Demurrage/Wharfage of exempted commodities only or apply to other ancillary charges viz. Wagon Registration Fee, Terminal Access, Sidings, Shunting, Stabling, Haulage, Detention, Punitive Charges for overloading, charges for unloading, charges for dummy wagons, Hire/Haulage of crane, charges for empty wagons on private account, Engine haulage charges, Re-weighment of wagon, Special train charges, Hire charges for Test wagon, Hire charges for wagon interchange, infringement charges etc. has been examined in Board's office and it is clarified that GST as notified in Board's letter of even number dated 30.06.2017 (Rates Circular No. 19 of 2017) shall continued to be levied on all ancillary charges levied on transportation of exempted commodities by goods train except demurrage/wharfage charges.

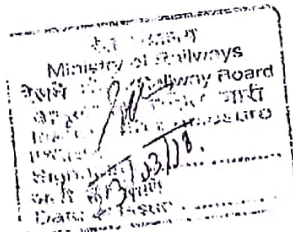
This issues in consultation with associate accounts and with concurrence of associate finance directorate of Ministry of Railways

O/c

Shilpi Bishnoi
22.03.18

(Shilpi Bishnoi)
Director Traffic Commercial (Rates)
Railway Board

Issue please
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22/3/18



TCR/1078/2017/19

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