

EAST COAST RAILWAY

Office of the
Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17

Commercial Circular No. 126(GC)/2017

Date:09.08.2017

Sub: Implementation of Goods & Services Tax (GST) on transportation of Parcel traffic (leased or non-leased) by rail.

- Ref:** 1. Board's FM Circular No.08 dated 29.06.2017 circulated vide Commercial Circular No.101(GC)/2017 dated 29.06.2017.
2. CCM(FM)/WR's letter No.C.358/100/FM/GST 2017-18 dated 03.07.2017.
3. GM/PMS, CRIS's letter No.2016/CRIS/NNDLS-HQ/PMS / IMPLEMENT /PMIS/0156/PT-DATED 12.07.2017.

GM/PMS, CRIS and CCM(FM)/WR vide letters under reference above have sought clarification as to whether GST is leviable on booking of fresh vegetables and Milk Products. The matter has been examined in consultation with Accounts Directorate of Railway Board and it is clarified that fresh vegetables will fall under Agricultural produce and therefore, its transportation is on exempted list under GST Act. However, processed vegetables or preserved vegetables transportation will be taxable. On similar lines, Milk products will be taxable.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TC-II/2046/2017/GST/Parcel dtd.31.07.2017


(H.L. Luwang)

Dy. Chief Commercial Manager (FS)

No. CCM/443/GST/2017

Date 09.08.2017

All Station Managers/ Goods Supervisors/Commercial Supervisors /Siding Clerks / Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges / City Booking Agencies / Out Agencies.

Copy for information and necessary action to the:-

COM: ECoR/SER/SECR/NR/NFR/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/MCR/ECR/KRly, **SDGM**/ECoR/BBS, **Chairman**/RCT/BBS, **Dy.CVO**/ECoR/BBS, **Dy.COM(FOIS)**/ECoR/BBS, **PO/RCT**/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, **CAO(FOIS)**, CRIS/NDLS
Sr.DCM KUR,WAT/SBP/ECoR. **Dy.CCM(Claims)**/E Co Rly, **FA & CAO**:E Co Rly, **FA & CAO(T)**/ECoR/BBS **Traffic Manager**: VZP, Paradeep Port Trust / Paradeep.

SL-NO. 126(GC)17
one page


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