

EAST COAST RAILWAY

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

Commercial Circular No.131(GC)/2018

Date: 27.06.2018

Sub: Applicability of GST on demurrage/wharfage charges in case of transport of GST exempted Goods by Rail.

Ref: Board's letter No.TCR/1078/2017/22 dated 20.09.2017(Circulated vide this office Commercial Circular No. 150(GC)/2017 dtd.20.09.2017)

Railway Board's letter No.TCR/1078/2017/05Pt dated.26.06.2018 regarding the above subject is reproduced below:

"In partial modification to above referred Board's letter, it has been decided that in case of transport of GST exempted commodity/ commodities by rail, associated demurrage/ wharfage charges shall also not attract GST, so long as the entire rake contains GST exempted commodity/ commodities for the purpose of transport by rail. In other words, in case of mixed (GST exempt and non- exempt commodity/ commodities) wagon/ rake, GST shall continue to be levied as per extant rules on demurrage/ wharfage in case of transport of GST exempt goods too with prospective effect, i.e. w.e.f. 29.06.2018.

This has the approval of Associate Accounts Directorate of Ministry of Railways."

All concerned to note and act accordingly.

Authority: Railway Board's letter No.TCR/1078/2017/05 Pt dated 26.06.2018.


(H.L. Luwang)

Dy.Chief Commercial Manager(FS)

Date.27.06.2018

No. CCM/GST/Policy/Pt

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/WCR/ECR/KRly.. **SDG** M/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/NDLSSr.**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.


(H.L. Luwang)

Dy.Chief Commercial Manager(FS)