



**EAST COAST RAILWAY**

Office of the  
Principal Chief Commercial Manager  
Rail Sadan,  
Chandrasekharapur,  
Bhubaneswar – 751023

Date. 04.02.2019

Commercial Circular No: **13(GC) Parcel / 2019**

Sub: **Clarification on GST for transportation of eggs.**

Ref: Railway Board's letter No. TC-II/2046/2017/GST/Parcel dt 20.01.2019 (FM Circular No. 03 of 2019).

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An extract of Railway Board's letter No. TC-II/2046/2017/GST/Parcel dt 20.01.19 (FM Circular No. 03 of 2019) is reproduced below for information & necessary action:-

"The matter of levy of GST for transportation of eggs by Rail has been examined in consultation with Accounts Directorate of this Ministry. It is clarified that "fresh eggs" in shell on which no further processing is done are covered under the definition of "Agriculture Produce" and, therefore, exemption at S. No. 20 of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 shall be available in case of transportation of eggs by Rail.

2. This issues with the concurrence of Finance Directorate of the Ministry of Railways.
3. Necessary instructions may be issued to all concerned immediately".

All concerned to note and act accordingly.

Authority: Railway Board's Letter No. TC-II/2046/2017/GST/Parcel dt 20.01.2019 (FM Circular No. 03 of 2019).

(H. L. Luwang)

Dy. Chief Commercial Manager (FS)

No.CCM/443 /GST/2017

Dt. 04.02.2019

Copy to:-

All SMs/Parcel Supervisors/Goods Supervisors/ Comml supervisors/siding clerks/Booking Clerk in charges/weigh Bridge clerks.

Copy for information and necessary action to the:-

COM, FA & CAO, CFTM,SDGM,FA & CAO(T),Chairman/RCT, Dy CVO(T), DY CCO, Dy COM(FOIS),PO/RCT, Audit Officer/ECOR/BBS.

Rates Section/CCM/ECOR/BBS, DRM/KUR, WAT & SBP/ECOR, Sr DOM/KUR, WAT, SBP/ECOR,Sr DCM/KUR, WAT, SBP/ECOR, Traffic Manager/Visakhapatnam port trust (VZP), Paradeep Port Trust/PRDP.

(H. L. Luwang)

Dy. Chief Commercial Manager (FS)