

EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17
Date: 05.05.2022

Commercial Circular No. 160(GC)/2022

Sub: Clarification regarding exemption from GST for supply to SEZ.
Ref: Railway Board's Letter No.TCR/1078/2017/37 dt.28.03.2018 (Circulated vide this office Commercial Circular No. 62(GC)/2018 dated 28.03.2018)

Enclosed please find herewith a copy of Railway Board's letter No. TCR/1078. 2017/37/3387737 dtd.05.05.2022 regarding "Clarification regarding exemption from GST for supply to SEZ ", which is self explanatory for information and necessary action at your end.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078.2017/37/3387737 dtd.05.05.2022

Encl: As above.



(Anil Kumar S)

Dy. Chief Commercial Manager (FS)

No.CCM/443/GST/Pt.

Date: 05.05.2022

All Station Managers/ Goods and Parcel 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:-

PCOM: 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/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.



(Anil Kumar S)

Dy. Chief Commercial Manager (FS)

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

No. TCR/1078.2017/37/3387737

Dated:05.05.2022

Principal Chief Commercial
Managers, All Zonal Railways

Sub: Clarification regarding exemption from GST for supply to SEZ.


Ref:- Railway Board letter No. TCR/1078/2017/37 dt. 28.03.2018.

Reference above, it is advised that goods transportation services qualify for zero-rating only when the person (recipient of supply, either consignor or consignee) who is liable to pay the consideration for such supply is a SEZ unit/SEZ developer. In case where consideration is payable by the consignee, the status of such consignee is to be checked for the purpose of zero-rating of goods transportation supply i.e., if such consignee is SEZ unit/ SEZ developer, supply to such consignee shall be zero-rated. Further, in such a case, the invoice should be issued in the GSTIN of consignee.

In case where consideration is payable by the consignor, the status of such consignor is to be checked for the purpose of zero-rating of goods transportation supply i.e., if such consignor is SEZ unit/ SEZ developer, supply to such consignor shall be zero-rated. Further, in such a case, the invoice should be issued in the GSTIN of consignor.

This issues in consultation with the Accounts directorate of Ministry of Railways.

(This disposes off SECR letter No C/SECR/BSP dated 09.03.2022).


(Anshoo Pandey)
Director Traffic Commercial (Rates)
Railway Board
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