

East Coast Railway

Office of the
Pr. Chief Commercial Manager
Bhubaneswar-751017

Commercial Circular No. 404(G)/2022

Dtd. - 20.12.2022

Sub: Applicability of GST rates on services associated with transit cargo both to and from Nepal and Bhutan

Ref:1. Railway Board's letter No. TCR/1078/2022/Transit cargo/3394213
Dtd.16.09.2022 (this office Commercial circular No.302(G)/2022
dtd. 16.09.2022)

2.Railway Board's letter No. TCR/1078/2022/Transit cargo/3394213
Dtd.19.12.2022

Enclosed please find herewith Railway Board's letter No. TCR/1078/2022/Transit cargo/3394213 Dtd.19.12.2022 regarding applicability of GST rates on services associated with transit cargo both to and from Nepal and Bhutan.

All concerned to note and act accordingly.

Encl. - 01 page


(Swaraj Pradhan)

Dy. Chief Commercial Manager (FS)

No. CCM/87/containers/Pt-III

All station Managers/Goods Supervisors/Commercial Supervisors/Siding Clerks/Booking Clerk in Charges/Weigh Bridge Clerks/Clerk in Charges/Commercial Inspectors.

Copy for information and necessary action to the :-

COM/ECOR,CFTM/ECOR, SDGM/ECOR,Chairman/RCT/BBS, DyCVO(T)/ECOR, DyCOM(FOIS)/ECOR, PO/RCT/BBS, 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 CCO/ECOR, FA& CAO/ECOR/BBS, FA&CAO(T)/ECOR, Traffic Manager: Visakhapatnam port Trust, Paradeep Port/Paradeep


(Swaraj Pradhan)

Dy. Chief Commercial Manager (FS)

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

No. TCR/1078/2022/TransitCargo/3394213

Dated: 19.12.2022

**Principal Chief Commercial Manager,
All Zonal Railways.**

Sub : Applicability of GST rates on services associated with Transit Cargo both to and from Nepal and Bhutan.

Ref. :

- i. Tax Research Unit, Department of Revenue, Ministry of Finance's Circular No.177/09/2022/TRU dated 03.08.2022;
- ii. Notification No.12/2017 – Central Tax (Rates) dated 28.06.2017;
- iii. Notification No.30/2017 - Central Tax (Rates) dated 29.09.2017;
- iv. Board's letter of even number dated 16.09.2022;

Reference above. It was advised (reference (iv) above) that the movement of empty containers/ goods trains from Nepal and Bhutan after delivery of goods there, is a service associated with the Transit Cargo for Nepal and Bhutan and therefore, covered by the GST exemption. It is further advised that for such empty cargo, there shall be no requirement of producing document issued by Custom Department. GST exemption shall be extended on the declaration by CTO through Forwarding Note.

This issues in consultation with Accounts Directorate of Ministry of Railways.



(Anshoo Pandey)
Director, Traffic Commercial (Rates)
Railway Board
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Copy to :

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2. CAO/FOIS, CRIS Complex, Chanakyapuri, New Delhi-110021.