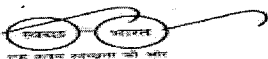


SOUTH EAST CENTRAL RAILWAY



Office of the
Principal Chief Commercial Manager
Bilaspur 495004 (C.G)

Rates Circular No. 122 (G)/2018

No.C/SECR/BSP/GST/Policy/4413

Date:27.06.2018

All Station Managers & Superintendents, Goods Supervisors, Goods Clerks & Siding Clerks, Weigh Bridge Clerks. All CCIs, CIs of SECR.

Copy for information and necessary action to:

DRM: SECR/BSP, NGP, RAIPUR.
Sr. DCMs, Sr.DOMs: SECR/NGP, BSP, RAIPUR. Commercial Control: SECR/BSP:
ARMs: SECR/BIA, KRBA, SDL, BRJN. Principal Director of Audit/SEC Railway/Bilaspur.
FA&CAO, COM, CFTM, CME, CE, CEE, SDGM and CPRO: SECR/BSP.
FA&CAO/(T), Dy.FA&CAO(T), Sr. AFA(TA): SECR/BSP.

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

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Enclosed please find herewith Railway Board's letter No. TCR/1078/2017/05 Pt. dt.26.06.2018 regarding applicability of GST on demurrage/wharfage charges in case of transport of GST exempted Goods by Rail for your information and necessary action.

All concerned to note and act accordingly.

Encl: 01 (One page)

(K.V.R.Murthy)
Dy. Chief Commercial Manager (PM)
For Principal Chief Commercial Manager

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

No :TCR/1078/2017/05 Pt.

New Delhi, Date : 26.06.2018

Principal Chief Commercial Manager,
All Zonal Railways.
Principal Financial Advisor,
All Zonal Railway.

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.

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.

Shilpi Bishnoi
26.06.18
(Shilpi Bishnoi)
Director Traffic Commercial (Rates)
Railway Board

Copy to : CAO/FOIS- For kind information and necessary action please.
GM/FOIS/CRIS- For necessary action please.

SECR'S R-C.NO. 122(W)/18 - (Y1)