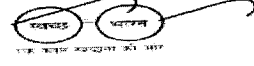


दक्षिण पूर्व मध्य रेलवे / SOUTH EAST CENTRAL RAILWAY



कार्यालय / Office of the  
प्रधान मुख्य वाणिज्य प्रबंधक / Principal Chief Commercial Manager,  
बिलासपुर - (छ.ग.) Bilaspur (C.G)

दर परिपत्र स.117(माल)/2019

Rates Circular No. 117 (G)/2019

सं No. C/SECR/BSP/GST/Policy / 3832

दिनांक / Date 18.07.2019

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

विषय / Sub: Levy of GST on service of transportation of goods in containers by rail.

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Enclosed please find herewith Railway Board's letter No. TCR/1078/2017/16 dt.17.07.2019 for your information and necessary action.

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।

Encl: 02 (Two pages)

(एस. एम. गोन्डाने)

उप मुख्य वाणिज्य प्रबन्धक / पण्य  
कृते प्रधान मुख्य वाणिज्य प्रबन्धक

117(a)/19  
dt 18.7.19

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

No.TCR/1078/2017/16

New Delhi, Dated 17.07.2019

General Manager,  
All Indian Railways.

Sub: Levy of GST on service of transportation of goods in containers by rail.

- Ref: (i) Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017.  
(ii) Railway Board's Rates Circular No. 19 of 2017 dated 30.06.2017.  
(iii) Railway Board letter No.TCR/1078/2017/28 dated 29.09.2017.  
(iv) Railway Board letter No.TCR/1078/2017/05 Pt. dated 26.06.2018.  
(v) Railway Board letter No.TCR/1078/2017/19 dated 22.03.2018.

1. Notification No. 12 of 2017-Cental Tax (Rate) dated 28.06.2017 (refer i above), vide entry at S.No.20 has stipulated 'NIL' GST rate on services by way of transportation by rail from one place in India to another of following goods.
  - a) Relief material for victims of natural or manmade disasters, calamities, accidents or mishap;
  - b) Defence or military equipments;
  - c) Newspapers or magazines registered with registrar or newspapers;
  - d) Railway equipments or materials;
  - e) Agriculture produce;
  - f) Milk, Salt and food grain including flours, pulses and rice; and Organic manure.
2. Railway Board, vide ref: iii above, have issued mapping of above exempted commodities vis-à-vis corresponding commodities contained in IRCA Goods Tariff.
3. The subject matter has been reviewed in consultation with Accounts directorate. It has been decided to extend the due GST exemption to certain commodities, as applicable (refer i above), for transportation by rail in containers also.
4. Container Train Operators (CTOs) shall mandatorily declare the name of commodities (as per Goods Tariff), being carried in the container, in loading annexure. Terminal Management System (TMS) shall exempt due commodities from levy of GST, as per its mapped commodities, in accordance with Railway Board's letter dated 29.09.2017 (refer iii above).
5. CTOs shall need to modify their Electronic Data Integration (EDI) modules for compatibility with TMS.
6. In case of containers loaded with mixed commodities (i.e. GST applicable and GST-exempt commodities), GST at applicable rate shall be levied, which is 5% as per extant rules.
7. All commodities, other than those notified as exempted from levy of GST shall continue to be charged at applicable GST rates, i.e. at 5% as per extant rules.

Shilpi Bishnoi  
17/7/19

Per:  
17.7.19

SECR'S R-C-NO. 117(a)/19 - (1/2)

8. GST on demurrage and wharfage in case of Container traffic will be governed by Railway Board letter dated 26.06.2018 (refer iv above).
9. GST on other ancillary charges viz. Terminal Access, Siding, Shunting, Stabling, Punitive charge for overloading etc. will continue to be levied on transportation of exempted commodities in containers by rail as per Railway Board letter dated 22.03.2018. (refer v above).
10. CRIS shall make the necessary modifications in the software for implementation of above instructions. Railway Receipt /Annexures shall contain the commodity name.
11. These instructions shall come into force w.e.f. 01.09.2019, and shall remain in force till further advice.
12. This issues with the concurrence of Finance Directorate & Accounts Directorate of Ministry of Railways.

*Shilpi Bishnoi*  
17.07.19  
(Shilpi Bishnoi)  
Director Traffic Commercial (Rates)  
Railway Board

No.TCR/1078/2017/16

New Delhi, Dated, 17.07.2019

Copy to :

1. Principal Financial Advisers, All Indian Railways.
2. Dy. C&AG (Rlys), Room No.222, Rail Bhavan, New Delhi.

*Shilpi Bishnoi*  
17.07.19  
for Financial Commissioner (Railways)

No.TCR/1078/2017/16

New Delhi, Dated, 17.07.2019

Copy for information and necessary action to :

1. Principal Chief Commercial Managers, All Indian Railways.
2. Principal Chief Operating Managers, All Indian Railways.
3. Managing Director, CRIS Chanakya Puri, New Delhi-23.
4. The Chief Administrative Officer, FOIS, NR, CRIS, Chanakya Puri, New Delhi-23.
5. Managing Director, KRCL, Belapur Bhavan, Sector-11, CBD Belapur, New Mumbai.
6. Director General, National Institute of Indian Railways, Vadodara.
7. GS/IRCA, New Delhi.
8. Director, Indian Railways Institute of Transport Management, Campus; Hardoi Bye Pass Road, Village & Post Office, Manak Nagar, Lucknow.
9. Container Corporation of India Limited, CONCOR Bhawan, New Delhi-76.

*Shilpi Bishnoi*  
17/07/19  
(Shilpi Bishnoi)  
Director Traffic Commercial (Rates)  
Railway Board

Copy to:-

OSD to MT for kind information of MT,  
PSO to FC for kind information of FC,  
PPS to: AM(T), AM (Vig),  
PPS to: PED/C(R&M), PED(F), PED(TTM),  
EDTC(R), ED(FM), EDF(C).

SECR'S R-C-NO. 117(a)/19 - 2/2