

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

No. TCR/1078/2022/GST/3399822

Dated : 15.07.2022

**General Managers
All Indian Railways**

Sub : Levy of Goods & Service Tax (GST) on transportation of Goods by Rail.

Ref : Rates Circular No. 19 of 2017; GST Circular No. 08/2022 from Account Directorate of Railway Board.

1. Reference above, in compliance of the announcement made by the GST Council, Government of India Ministry of Finance in its 47th meeting, regarding withdrawal of exemption to levy of GST on transportation by rail or a vessel of railway equipment and material, para 2.0 iv of Rates Circular No. 19 of 2017 shall be treated as DELETED.
2. Henceforth, GST shall be applicable on transportation charges @ 5% on rail transportation of railway equipment and material by goods train, Passenger/ Mixed/ Parcel trains.
3. These instructions shall come into force w.e.f 18.07.2022 and shall remain applicable till further advice.
4. All other terms and conditions notified with respect to GST implementation shall remain the same.
5. This issues in consultation with Accounts Directorate of Ministry of Railways.


(Anshoo Pandey)
Director, Traffic Commercial (Rates)
Railway Board.
dtcr@rb.railnet.gov.in
011- 2304 7359

No. TCR/1078/2022/GST/3399822

Dated :15 .07.2022

Copy for information and necessary action to:-

1. Principal Chief Commercial Managers, All Indian Railways.
2. Principal Chief Operation Managers, All Indian Railways.
3. Principal Financial Advisor, All Indian Railways.
4. Deputy C&AG of India (Railways), Rail Bhawan, New Delhi.
5. Managing Director, CRIS Chanakya Puri, New Delhi-21.
6. The Chief Administrative Officer, FOIS/CRIS, Chanakya Puri, New Delhi-21.
7. Managing Director, Konkan Railway Corporation, New Mumbai-400614.
8. Director General, National Academy of Indian Railways, Vadodara.
9. General Secretary/IRCA, New Delhi.
10. CMD/DFCCIL, New Delhi.
11. Director, Indian Railways Institute of Transport Management, Lucknow.

**(Anshoo Pandey)****Director, Traffic Commercial (Rates)****Railway Board.**

dtcr@rb.railnet.gov.in

011- 2304 7359

Copy to:-

OSD/MR, EDPG/MR – for kind information of Hon'ble MR.
Chairman &CEO, M(O&BD), M(F) Railway Board,
AM(C), AM(T), AM(Vig), AM(Revenue), PED(TTM),
AM(C), AM(T), AM (Vig), AM(Revenue), PED(TTM),
EDTC(R),ED(FM), EDF(C), EDTT(F), EDTT(S),
TC(CR) & FC Branches of Railway Board.

I/43849/2022

SOUTH EAST CENTRAL RAILWAY



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

Rates Circular No.158 (G)/2022

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

Date: 18.07.2022

All CSMs, SMs, CGSs / CGSs & Siding Clerks, Weigh Bridge Clerks. All CCIs, CIs of SECR.

Copy for information and necessary action to:

DRMs: SECR/Bilaspur, Raipur, Nagpur.

Sr.DCMs, Sr.DOMs: SECR/ Bilaspur, Raipur, Nagpur, Commercial Control: SECR/Bilaspur, Raipur, Nagpur:

ARMs/AARMs: SECR/BIA, KRBA, RIG, SDL, BRJN, G & BRH.

Principal Director of Audit/SEC Railway/Bilaspur.

PCOM, CFTM, PCME, PFA, PCE, PCEE, PCSTE, PCSO, SDGM and CPRO: SECR/BSP.

FA&CAO/(T), Dy.FA&CAO(T), Sr. AFA(TA): SECR/BSP.

Sub : Levy of Goods & Service Tax (GST) on transportation of Goods by Rail.

Ref: Director, Traffic Commercial (Rates), Railway Board's letter No. TCR/1078/2022/GST /3399822, Dtd.15.07.2022.

उपर्युक्त विषयक रेलवे बोर्ड के पत्र संख्या: Director, Traffic Commercial (Rates) Railway Board's letter No. TCR/1078/2022/GST/3399822 Dtd.15.07.2022. (Corrigendum No. 01 to Rates Circular No.19 of 2017) आपके सूचनार्थ एवं आवश्यक कार्यवाही हेतु संलग्न है।

All concerned staff please note and act accordingly.

Encl: As above

Digitally Signed by Kishor

Nikhare

Date: 19-07-2022 10:29:20

Reason: Approved
(Kishor Nikhare)

Senior Commercial Manager (FS)
For Principal Chief Commercial Manager