



मध्य रेल
CENTRAL RAILWAY

अग्रिम दर अधिसूचना सं. 107 वर्ष 2023 (माल)

ADVANCE RATE NOTIFICATION No. 107 of 2023 (GOODS)

Sub: Levy of GST on transportation of goods in trucks under Roll on-Roll-off (Ro-Ro) services (No. C.RB.306.GST.2017/Pt. I)

Ref:

- (i) GST 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 and corrigenda thereto.
- (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.
- (vi) Railway Board letter No. TCR/1078/2017/16 dated 17.07.2019.
- (vii) Rates Circular No.17 of 2022 dated 06.07.2022
- (viii) Board's letter No.TCR/1078/2020/RORO/DFCCIL/3333602 dated 19.04.2023.

Authority :- Railway Board's letter No. TCR/1078/2021/GST/3371933 dated 29/08/2023 – Addendum to Board's letter No. TCR/1017/2017/16 dated 17.07.2019

1. Notification No. 12 of 2017-Central 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 man made disasters, calamities, accidents or mishap.
 - b) Defence or military equipments;
 - c) Newspapers or magazines registered with registrar or newspapers,
 - d) Railway equipment and material (Omitted vide Accounts GST Circular 08/2022 and Corrigendum No. 1 to Rates Circular No.19 of 2017 dated 15/07/2022 w.e.f 18/07/2022),
 - 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 1. above), for transportation in trucks under Roll on Roll off services.

4. Consignor shall mandatory declare the name of commodities (as per Goods Tariff), being carried in the truck, 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). The customer shall ensure that the commodity is the same as mentioned in the e-way bill and matched with the HSN code of GST exempted commodity to check any case of misdeclaration. There should be random checks to prevent any case of misdeclaration and if any found shall be dealt with strictly as per the extant guidelines.
5. In case of trucks loaded with mixed commodities (i.e. GST applicable and GST-exempt commodities), GST at applicable rate shall be levied on whole consignment. which is 5% as per the extant rules.
6. 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 the extant rules.
7. GST on demurrage and wharfage in case of Roll on-Roll off traffic will be governed by Railway Board letter dated 26.06.2018 (refer iv above).
8. GST on other ancillary charges viz. Terminal Access, Siding, Shunting, Stabling Punitive charge for overloading etc to be levied on transportation of exempted commodities in container by Rail as per Railway Board letter dated 22.03.2018 (refer v above) shall also be applicable for Ro-Ro services.
9. CRIS shall make the necessary modifications in the software for implementation of above instructions. Railway Receipt/Annexures shall contain the commodity name.
10. **These instructions shall come into force w.e.f. 01.09.2023, and shall remain in force till further advice.**
11. This issues with the approval of Accounts Directorate and with the concurrence of Finance Directorate of Ministry of Railways.
12. Staff concerned to note and act accordingly.

No. C.RB.306.GST.2017/Pt.I

Krishna

(Krishna P. Nair)

ACM (FS)

— / CHIEF COMMERCIAL MANAGER (FS)

PCCM's Office, CSTM

Date: 30 /08/2023

Previous ARN issued No.106 /2023 (Goods) dated 28/08/2023

Sub:- Guidelines to incentivize utilization of alternate goods shed-
Barshi Town Goods shed as alternate goods shed of KVV & UMD

प्रतिलिपि सूचनार्थ एवं संबंधितों को आवश्यक कार्रवाई हेतु प्रेषित।

Sr. No	Name of Officer	Station.
1.	प्रधान मुख्य वाणिज्य प्रबंधक	मुंबई छ.शि.म.ट.

2.	प्रधानमुख्यपरिचालनप्रबंधक	मुंबईछ.शि.म.ट.
3.	वरिष्ठमंडलवाणिज्यप्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे
4.	मुख्यमालयातायातप्रबंधक	मुंबईछ.शि.म.ट.
5.	मुख्यवाणिज्यप्रबंधक(यात्रीसेवा)	मुंबईछ.शि.म.ट.
6.	मुख्यवाणिज्यप्रबंधक(यात्रीविपणन)	मुंबईछ.शि.म.ट.
7.	प्रधानमुख्यलेखाअधिकारीएवंवित्तसलाहकार	मुंबईछ.शि.म.ट.
8.	मुख्यदावाअधिकारी	मुंबईछ.शि.म.ट.
9.	वरिष्ठसिस्टीममनेजर(टी) ई.डी.पी.	मुंबई
10.	एसटीएम/एफओआयएस	मुंबईछ.शि.म.ट.
11.	सी.ए.ओ. (एफ.ओ.आय.एस.)	चाणक्यपुरी, नईदिल्ली
12.	वरिष्ठमंडलपरिचालनप्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे
13.	उपमु.वा.प्र. (एफओआयएस)	मुंबईछ.शि.म.ट.
14.	प्रबंधकमुंबईपोर्टट्रस्टरेल्वे	मुंबई
15.	प्राचार्य, क्षेत्रीयप्रशिक्षणसंस्थान	भुसावल
16.	प्रधाननिदेशक, लेखापरीक्षा	मुंबईछ.शि.म.ट.
17.	सहायकसतर्कताअधिकारी(सामान्य)	मुंबईछ.शि.म.ट.
18.	सहायकवाणिज्यप्रबंधक(धनवापसी)	मुंबईछ.शि.म.ट.
19.	सहायकवित्तसलाहकार(यातायात) माल	मुंबईछ.शि.म.ट.
20.	सहायकवित्तसलाहकार(यातायात) निरीक्षण	मुंबईछ.शि.म.ट.
21.	कार्यप्रभारी, सुविधाकेंद्र	मु.वा.प्र. काकार्यालय, मध्यरेल, मुं.छ.शि.म.ट.
23.	कार्यालयअधीक्षक	रेटींगरूटींग/सायडिंग/सीआरडी/आरटीरेट/आर. बी.
24.	मु.वा. निरीक्षक	मुंबईछ.शि.म.ट.
25.	कंटेनरकॉर्पोरेशनऑफइंडिया	मुंबईछ.शि.म.ट.
26.	निदेशकरेलसंचालन	ईस्टनेरेलहाऊसकोलकता

Krushna 30/8/23
कृतेमुख्यवाणिज्यप्रबंधक(मालभाड़ासेवा)