



मध्यरेल  
CENTRAL RAILWAY

अग्रिमदरअधिसूचनासं. 127 वर्ष 2024(माल)

**ADVANCE RATE NOTIFICATION NO. 127 of 2024(GOODS)**

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

(C/RB/306/GST/2017/I/Misc)

**Ref:** (i) Rates Circular No. 19 of 2017 and corrigendum thereto.

(ii) GST Circular No. 06 of 2024 from Accounts Directorate of Railway Board.

**Authority:** Railway Board's letter No. TCR/1078/2021/GST/3371933 dated:08.10.2024(Corrigendum No.02 to Rates Circular No.19 of 2017)

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Reference above (ii), CBIC has issued notification/circular regarding exemptions granted on railway transactions in compliance to the recommendations of 53rd GST Council meeting held on 22nd June 2024. It has been notified that services of transportation of goods (such as: railway material or equipment) from one zone/division of Indian Railways to same or another zone/division(s) are exempt from GST w.e.f. 15.07.2024

2. Hence GST applicable @5% on rail transportation charges on transportation of railway equipment and material by goods train, Passenger/Mixed/Parcel trains (refer i above) will qualify for exemption on the transportation service rendered by an Indian Railway unit to another Indian Railway unit from 15.07.2024 provided the following conditions are met:
- The supplier of the transportation service should be a zone/division/unit of Indian Railways.
  - The recipient of the transportation service should be a zone/division/unit of Indian Railways.
  - Transportation can be of any goods which includes railway material or equipment.

**Illustration :** If Zone A carries, by rail, any goods which may include railway material and equipment and the recipient of such transportation service of goods is Zone B, the transport service/freight charged for carrying such material or equipment is exempted from GST.

3. Accordingly, Corrigendum No.01 to Rates Circular No.19 of 2017 stands withdrawn .
4. All other details of the Rates Circular No.19 of 2017 shall continue to apply unchanged.

5. This issues in consultqtion with the Accounts Directorate and Finance Commercial Directorate of Ministry of Railways.  
Staff concerned to please note and act accordingly.

Krishna  
(Krishna P. Nair)  
ACM (FS)

/CHIEF COMMERCIAL MANAGER (FS)  
PCCM's Office, CSTM

Date: 11/10/2024

Previous ARN issued NO. 126 of 2024(Goods)  
Sub.: Introduction of monthly based system of calculating excess empty distance travelled over and above the loaded distance.

प्रतिनिधिसूचनार्थएवसंबंधितोंकोआवश्यककार्रवाईहेतुप्रेषित।

Sr. No	Name of Officer	Station.
1.	प्रधानमुख्यवाणिज्यप्रबंधक	मुंबईछ.शि.म.ट.
2.	प्रधानमुख्यपरिचालनप्रबंधक	मुंबईछ.शि.म.ट.
3.	वरिष्ठमंडलवाणिज्यप्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे
4.	मुख्यमातृयातायातप्रबंधक	मुंबईछ.शि.म.ट.
5.	मुख्यवाणिज्यप्रबंधक(यात्रीसेवा)	मुंबईछ.शि.म.ट.
6.	मुख्यवाणिज्यप्रबंधक(यात्रीविपणन)	मुंबईछ.शि.म.ट.
7.	प्रधानमुख्यलेखाअधिकारीएववित्तसहाकार	मुंबईछ.शि.म.ट.
8.	मुख्यदावाअधिकारी	मुंबईछ.शि.म.ट.
9.	वरिष्ठसिस्टीममनेजर(टी) ई.डी.पी.	मुंबई
10.	एसटीएम/एफ.ओ.आयएस	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. (एफ.ओ.आयएस)	मुंबईछ.शि.म.ट.
14.	प्रबंधकमुंबईपोर्टट्रस्ट	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.	सहायकवित्तसहाकार(यातायात) माल	मुंबईछ.शि.म.ट.
20.	सहायकवित्तसहाकार(यातायात) निरीक्षण	मुंबईछ.शि.म.ट.
21.	कार्यप्रभारी, सुविधाकेंद्र	मु. वा. प्र. कार्यालय, मध्यरेल, मु. छ. शि. म. ट.
23.	कार्यालयअधीक्षक	रेटिंगरूटिंग/सायडिंग/सीआरडी/आरटीरेल/आर. बी.
24.	मु. वा. निरीक्षक	मुंबईछ.शि.म.ट.
25.	कंटेनरकार्पोरेशनऑफइंडिया	मुंबईछ.शि.म.ट.
26.	निदेशकरेलसंवतन	ईस्टनरेलहाऊसकोलकता

Krishna 11/10/24.  
क्षेत्रीयमुख्यवाणिज्यप्रबंधक(मातृभांडासेवा)