



मध्य रेल

CENTRAL RAILWAY

अग्रिम दर अधिसूचना सं. 75 वर्ष 2017 (माल)

ADVANCE RATE NOTIFICATION NO. 75 of 2017(GOODS)

Sub : Levy of Goods and Service Tax (GST) on Transportation of Goods by Rail.

(No. C/RB/306/GST/2017)

Ref : Board's letter NO. TC-II/2910/2017/GST/2 dated 09.06.2017 containing detailed approach paper to implementation of Goods & Services Tax (GST) (This office letter of even No. dt. 20.06.2017).

Authority: Railway Boards letter No. TCR/1078/2017/19 dt. 30.06.2017 (Rates Circular No. 19 of 2017).

1.0 In compliance of the announcement made by the Government of India, Ministry of Finance, it has been decided to impose 5% GST rates on Goods and Service for 'transportation of goods by Rail'. Logic of application (Freight) shall be as per Appendix A-1 of Approach Paper notified as per above referred Board's letter. This rate will also be applicable to all ancillary charges levied on transportation of goods traffic viz. Wagon Registration Fee, Demurrage, Wharfage, Terminal Access, Sidings, Shunting, Stabling, Haulage, Detention, Punitive Charges for overloading, charges for unloading, Charges for dummy wagons, Hire/ Haulage of crane, charges for empty wagons on private account, Engine haulage charges, Re-weighment of wagon, Special train charges, Hire charges for Test wagon, Hire charges for wagon interchange, infringement charges etc.

2.0 Commodities which are exempted from levy of GST:

- i. Relief material for victims of natural or manmade disasters, calamities, accidents or mishap;
- ii. Defence or military equipments;
- iii. Newspapers or magazines registered with registrar or newspapers;
- iv. Railway equipments or materials;
- v. Agriculture produce;
- vi. Milk, Salt and food grain including flours, pulses and rice; and Organic manure.

3.0 All Penalties/Penal Charges shall also attract GST @5%.

4.0 In case of any refund of WRF, freight charges by way of concession/rebate, Demurrage/Wharfage waiver etc the corresponding GST shall also be refunded on generation of Credit Note which shall contain all the information about customer as per Invoice Rules of GST. This will be reported in the GST return as Tax Refunded so that the customer's electronic ledger also gets debited. This credit note shall be recorded in the offline utility created by CRIS.

5.0 Indo-Bangladesh or Indo-Pakistan boundary station shall be treated as destination station for levy of GST. Rest of the movement from boundary station to destination in BR or PR shall be taken care by concerned foreign railway.

6.0 Under the GST regime, Railway Receipt/ Money Receipt shall act as Tax Invoice certificate for availing input credit. Under TMS booking, a copy of RR will be sent as Tax Invoice to the customer via e-mail. Under manual booking, a copy of manual RR/MR will be transferred to a centralized location in the Sr. DCM office which will be fed in the system and Tax Invoice shall be transferred to the customer via e-mail.

7.0 To facilitate correct assessment, collection and payment of GST, following instructions shall be followed:

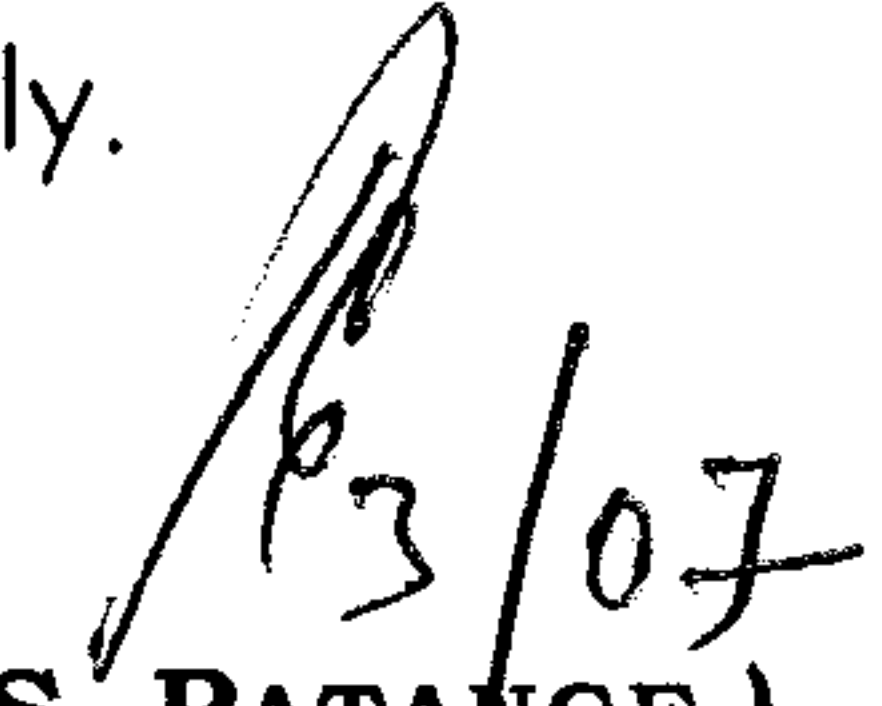
- 7.1 Zonal Railway shall register themselves at the earliest with the concerned authorities of Government for proper accountal remittance of GST.
- 7.2 GST as applicable shall be collected at the time of preparation of Railway Receipt/ Money Receipt itself. Revised format of RR/MR in compliance with GST shall be framed by CRIS.
- 7.3 The GST amount shall not be rounded off. In case of showing separate GST amount for CGST and SGST/UTGST, GST amount shall be separately mentioned upto two decimal place. As regards rounding off of chargeable freight after levy of GST on the total freight charged including surcharges as applicable, shall be rounded off as per approved principles.
- 7.4 In case of 'to-pay' RRs, GST shall be collected at the time of delivery of goods. However, place of supply of service for levy of GST shall be determined with reference to original loading point as done for others.
- 7.5 In case of booking under 'weight only' scheme, GST shall be collected at the time of collection of freight against the booking.
- 7.6 CAO/FOIS shall make provision for separate accountal of GST in the TMS software for inclusion of relevant details in computerized RRs issued from TMS locations.
- 7.7 In case any undercharges or other charges are collected at the destination station, then GST at the stipulated percentage shall be collected by the destination railway on such other components also.
- 7.8 All Container Train Operators, Special Freight Train Operators etc. shall also pay prescribed GST along with haulage/freight charges.
- 7.9 Please ensure that various documents such as GST Act, Notification etc. are obtained and all concerned made well conversant with the same.
- 7.10 Instructions regarding action areas for monitoring implementation of GST have already been issued by the Accounts Directorate vide Board's letter No2016/AC-II/I/16 dated 12.05.2017 (RBA No.55/2017).
- 7.11 Any modification in the policy made by the Government of India, Ministry of Finance from time to time shall become automatically applicable though will be notified separately accordingly.
- 7.12 Instructions regarding head of allocation, accounting procedure, system of making payments etc. will be issued by Accounts Directorate.

7.13 Instructions should be communicated to the staff at all levels regarding the relevant provisions of this tax and they may be made conversant with the various provisions for effective and efficient implementation of the same.

8.0 These instructions shall come into force w.e.f. 01.07.2017 and shall remain in force till further advice.

9.0 This issues with the concurrence of Accounts and Finance Directorates of Ministry of Railways.

Staff concerned to please note and act accordingly.


 (S.S. PATANGE)
 / CHIEF COMMERCIAL MANAGER (FS)

No: C/RB/306/GST/2017

CCM's Office, CSTM
Date: 03/07/2017

प्रतिलिपि सूचनार्थ एवं संबंधितों को आवश्यक कार्रवाई हेतू प्रेषित।

Sr. No	Name of Officer	Station.
1.	वरिष्ठ मंडल वाणिज्य प्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे
2.	अतिरिक्त महाप्रबंधक	मुंबई छ.शि.ट.
3.	मुख्य परिचालन प्रबंधक	मुंबई छ.शि.ट.
4.	मुख्य माल यातायात प्रबंधक	मुंबई छ.शि.ट.
5.	मुख्य वाणिज्य प्रबंधक (यात्री सेवा)	मुंबई छ.शि.ट.
6.	मुख्य वाणिज्य प्रबंधक (यात्री विपणन)	मुंबई छ.शि.ट.
7.	मुख्य लेखा अधिकारी एवं वित्त सलाहकार	मुंबई छ.शि.ट.
8.	मुख्य दावा अधिकारी	मुंबई छ.शि.ट.
9.	वरिष्ठ सिस्टीम मेनेजर (टी) ई.डी.पी.	मुंबई
10.	एस टी एम/एफ ओ आय एस	मुंबई छ.शि.ट.
11.	सी.ए.ओ. (एफ.ओ.आय.एस.)	चाणक्यपुरी, नई दिल्ली
12.	वरिष्ठ मंडल परिचालन प्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे
13.	उप मु.वा.प्र. (एफ ओ आय एस)	मुंबई छ.शि.ट.
14.	प्रबंधक मुंबई पोर्ट ट्रस्ट रेल्वे	मुंबई
15.	प्राचार्य, क्षेत्रीय प्रशिक्षण संस्थान	भुसावल
16.	प्रधान निदेशक, लेखा परीक्षा	मुंबई छ.शि.ट.
17.	सहायक सतर्कता अधिकारी (सामान्य)	मुंबई छ.शि.ट.
18.	सहायक वाणिज्य प्रबंधक (धनवापसी)	मुंबई छ.शि.ट.
19.	सहायक वित्त सलाहकार (यातायात) माल	मुंबई छ.शि.ट.
20.	सहायक वित्त सलाहकार (यातायात) निरीक्षण	मुंबई छ.शि.ट.
21.	कार्यप्रभारी, सुविधा केंद्र	मु.वा.प्र. का कार्यालय, मध्य रेल, मुं.छ.शि.ट.
22.	मुख्य वाणिज्य प्रबंधक	कोकण रेल्वे, बेलापुर, सीबीडी पूर्व रेल्वे, कोलकाता उत्तर रेल्वे, दिल्ली पूर्वोत्तर रेल्वे, गोरखपुर उत्तरी सीमांत इन्ॉर्थ फ्रंटियरट रेल्वे, गोहाटी दक्षिण रेल्वे, चैन्नई दक्षिण पूर्व रेल्वे, कोलकाता

		पश्चिम रेल्वे, चर्चगेट दक्षिण मध्य रेल्वे, सिकंदराबाद पूर्व मध्य रेल्वे, हाजीपुर उत्तर पश्चिम रेल्वे, जयपुर पूर्व तटीय रेल्वे, भुवनेश्वर उत्तर मध्य रेल्वे, इलाहाबाद दक्षिण पूर्व मध्य रेल्वे, बिलासपुर दक्षिण पश्चिम रेल्वे, हुबली पश्चिम मध्य रेल्वे, जबलपुर
23.	कार्यालय अधीक्षक	रेटींग रूटींग/सायडिंग/सीआरडी/आरटी रेट/आर. बी.
24.	मु.वा. निरीक्षक	मुंबई छ.शि.ट. अँडावाईस छपाई हेतु
25.	कंटेनर कॉर्पोरेशन ऑफ इंडिया	मुंबई छ.शि.ट.
26.	निर्देशक रेल संचलन	ईस्टर्न रेल हाऊस कोलकत्ता

११/११-११/११

कृते मुख्य वाणिज्य प्रबंधक (मालभाड़ा सेवा)

Logic for GST application (Freight)

Concepts:

5.0 Place of supply

In case of registered Customer- Place of registration of the customer.

In case of unregistered customer- location at which the goods are handed over for transportation.

6.0 Location of supplier is the place of registration of supplier

In case of IR, IR shall be registered in every state so the location of supplier will be the state from where ticket or invoice has been issued.

7.0 Application of GST

7.1 Intra state (location of supplier and place of supply in same state) - CGST + SGST or CGST + UTGST

If the address of registered customer and the place from where RR or invoice is issued are in the same state it will be Intra state.

In case of unregistered customer if the place from where the RR or invoice is issued and the place where the goods are handed over for transportation are in the same state it will be Intra state.

7.2 Interstate (Location of supplier and place of supply are in different state) - IGST

If the address of registered customer and the place from where the RR or invoice is issued are in the different states, it will be Inter state.

In case of unregistered customer if the place from where the RR or invoice is issued and the place where the goods are handed over for transportation are in the different state it will be Inter state (according to our understanding of the IR work there seems little chance of such transactions).

8.0 Logic for Application of GST

8.1 Unregistered Customer (B2C)

Place of handing over of goods for transportation	State of destination	State of Address of customer	Location of supplier	Place of supply	Applicability of GST
A	B	Unknown	A	A	CGST + SGST/(UTGST)
A	A	Unknown	A	A	CGST + SGST/(UTGST)
Not known	A	Unknown	A	A	CGST + SGST/(UTGST)

8.2 Registered Customer (B2B)

Place of handing over of goods for transportation	State of destination	State of Address of customer	Location of supplier	Place of supply	Applicability of GST
A	B	C	A	C	IGST
A	A	C	A	C	IGST
A	B	A	A	A	CGST + SGST/(UTGST)
A	A	A	A	A	CGST + SGST/(UTGST)
A	B	B	A	B	IGST