



मध्य रेल

CENTRAL RAILWAY

अग्रिम दर अधिसूचना सं. 96 वर्ष 2017 (माल)

ADVANCE RATE NOTIFICATION NO. 96 of 2017 (GOODS)

Sub : Levy of GST - Transportation of goods by Rail.
(No. C/RB/306/GST/2017)

Authority: Railway Board's letter No. TCR/1078/2017/28 dt.
29.09.2017.

Goods and Service tax (GST) on transportation of goods by rail has been notified in terms of Board's Rates Circular No.19 of 2017 with effect from 01.07.2017. Please refer to Para 2.0 of this Circular wherein commodities which are exempted from levy of GST are given. For better understanding, commodities mentioned are mapped with the commodities mentioned in the IRCA's Goods Tariff as under:

Commodities exempted from levy of GST	Corresponding Commodities as mentioned in the IRCA Goods Tariff No.48	
Relief material for victims of natural or manmade disasters, calamities, accidents or mishap;	Any material/ commodity booked for victims of natural or manmade disasters, calamities, accidents or mishap;	
Defence or military equipments;	Any material/ commodity booked by Defence or military equipments;	
Newspapers or magazines registered with registrar or newspapers;	Not applicable Commodities not mentioned in the Goods tariff	
Railway equipments or materials;	Any material/ commodity booked for railways' own use	
Agriculture produce;	Main Commodity Head/ Group as per Goods Tariff No.48 pt 1 Vol 1	Individual Commodities
	Oil cake and seeds (Group 17) (seeds only)	Cotton Seeds, Cotton Seeds waste, Gingelly Seeds, Groundnut seeds, Linseed, Mustard Seeds, Rape Seeds, Sal Seeds, Soyabeans, Soyabeans Seeds, Sunflower Seeds.
	Miscellaneous (Group 22) (Group 23.c)	Betal nuts Jute, Jute Caddies
	Cotton and other textiles (Group 25.e)	Cotton half/full pressed, Cotton raw full pressed, Cotton raw.

	Fodder and Husk (Group 25.f)	All commodities mentioned under the Group.
	Fruits and Vegetables (Group 25.h)	All commodities mentioned under the Group
	Groceries (Group 25.i)	Chillies, Jeera, Pepper, Spices, Turmeric.
	(Group 25.n)	Bagasse, Sugarcane.
Milk, Salt and food grain including flours, pulses and rice; and Organic manure.	(Group 23.d)	Milk.
	Salt (Group 19)	All commodities mentioned under the Group.
	Foodgrains, flours and pulses (Group 9)	All commodities mentioned under the Group.
	(Group 23.e)	Organic manures.

With reference to the exemptions of commodities from levy of Goods and Service Tax, Notification/Circulars issued by Ministry of Finance on their official website may also be referred viz. Notification No.12/2017 – Central Tax (Rate) dated 28.06.2017; Circular No.1/1/2017 IGST F.No.354/119/2017-TRU (pt) dated 07.07.2017 .

This issues with approval of Accounts Directorate and with the concurrence of Finance Directorate in the Ministry of Railways.

Staff concerned to please note and act accordingly.


(SURESH SAXENA)

FOR CHIEF COMMERCIAL MANAGER (FS)

No: C/RB/306/GST/2017

CCM's Office, CSTM

Date: 03/10/2017

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.	मुख्य परिचालन प्रबंधक	मुंबई छ.शि.ट.
3.	मुख्य माल यातायात प्रबंधक	मुंबई छ.शि.ट.
4.	मुख्य वाणिज्य प्रबंधक (यात्री सेवा)	मुंबई छ.शि.ट.
5.	मुख्य वाणिज्य प्रबंधक (यात्री विपणन)	मुंबई छ.शि.ट.
6.	मुख्य लेखा अधिकारी एवं वित्त सलाहकार	मुंबई छ.शि.ट.
7.	मुख्य दावा अधिकारी	मुंबई छ.शि.ट.
8.	अतिरिक्त महाप्रबंधक	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 सलाहाकार (यातायात) माल	मुंबई छ.शि.ट.
20.	सहायक वित्त सलाहाकार (यातायात) निरीक्षण	मुंबई छ.शि.ट.
21.	कार्यप्रभारी, सुविधा केंद्र	मु.वा.प्र. का कार्यालय, मध्य रेल, मुं.छ.शि.ट.
22.	कार्यालय अधीक्षक	रेटींग रूटींग/सायडिंग/सीआरडी/आरटी रेट/आर. बी.
23.	मु.वा. निरीक्षक	मुंबई छ.शि.ट. अंडावाइस छपाई हेतु
24.	कंटेनर कॉर्पोरेशन ऑफ इंडिया	मुंबई छ.शि.ट.
25.	निर्देशक रेल संचलन	ईस्टर्न रेल हाऊस कोलकत्ता

(Handwritten Signature)
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कृते मुख्य वाणिज्य प्रबंधक (मालभाड़ा सेवा)