

ACM(fm)

Submitted for Sign. Pl.

W/ as Rates
11/01/2019

9/11/10-18

CENTRAL RAILWAY



Chief Commercial Manager (PM)
PRS Building, 3rd & 4th Floor,
Mumbai CSMT

ADVANCE RATES NOTIFICATION No 04 OF 2019 (Cog)

Sub:-Leviability of GST on AC coaches of Military Special train.

Ref:-Railway Board's Letter No.TC-I/2001/8/6 dated 08/01/2019.

Enclosed please find herewith a copy of notification issued vide Board's letter No. quoted in the reference on the above subject for information & necessary action.

Please circulate the instructions to all concerned staff and act accordingly.

Encl-As stated.


(R.P. Gupta)

/-Chief Commercial Manager (PM)

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Memo No. C/RC/ARN/2018/2019

Date:- 11/01/2019.

Copy forwarded for information & necessary action to :-

Sr.DCM-CSMT/BSL/NGP/SUR/Pune

PCCM/(CPRO....To publish the matter through various media) PZRTI-BSL/GS, IRCA, New Delhi/ CGM-CRIS/GGM-IRCTC/ACM(Reservation)/ACM(HQrs)

CCI-PM/FM DBS-CSTM,

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

No.TC-1/2001/8/6

New Delhi, dt. 08.01.2019

Dy. Director
Rail Movement
Government of India
Milrail/Railway Board Cell
IHQ of MoD(Army)/GS Branch
Addl Dte. Gen Start Movement
514B, D-I Wing, Sena Bhawan
New Delhi - 110011.

Sub: **Leviability of GST on AC coaches of Military Special train**
Ref: (i) Rates Circular No.19 of 2017 dt.30.06.2017 — (35)
(ii) Board's letter of even number dt.27.11.2017 — (37)
(iii) Milrail's letter No.18375/III/ADG Start Mov/Milrail dt.11.12.2018

Please refer to Milrail's letter dt.11.12.2018 under reference (iii) referring to the observations of GST Consultant and Finance Department of ECoR regarding levy of GST on coaching vehicles of Military Special train, as under:

"Services by way of transportation by rail from one place to another of Defence or Military equipments are exempted from GST. However, AC coaches are meant for passenger transport and not for goods. Hence, AC coaches provided to Defence Authority are not exempted from GST and a taxable supply by Railway and subject to GST at applicable rate".

The matter has been examined. As per Rates Circular No.19 of 2017, 'Defence or Military Equipments' are exempted from Goods & Service Tax (GST).

As regards transportation of military personnel through AC coaches provided to Defence Authority, GST is leviable under the classification "Transportation of Passengers by rail".

This issues in consultation with Accounts Dte. and Finance Dte. of Ministry of Railways.

Shilpi Bishnoi
08.01.19
(Shilpi Bishnoi)
Director, Traffic Commercial(Rates)
Railway Board

Copy for information to:
Principal Chief Commercial Manager
All Zonal Railways

8military traffic

cos/Rates
Pl. circulate to all concerned.

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9-1-19

Please ensure
9.1.19

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Dy. cum I/O
Circular
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