



मध्य रेल

CENTRAL RAILWAY

अग्रिम दर अधिसूचना सं. 95 वर्ष 2019 (माल)

ADVANCE RATE NOTIFICATION NO. 95 of 2019 (GOODS)

Sub : Levy of GST on service of transportation of goods in containers by Rail. (No. C/RB/306/GST/2017/II)

- Ref: 1. Notification No. 12/2017 Central Tax (Rate) dt. 28.06.2017.
2. Railway Board's Rates Circular No. 19 of 2017 dt. 30.06.2017
3. Railway Board's letter No. TCR/1078/2017/28 dt. 29.09.2017.
4. Railway Board's letter No. TCR/1078/2017/05 dt. 26.06.2018
5. Railway Board's letter No. TCR/1078/2017/19 dt. 22.03.2018

Authority: Board's letter No. TCR/1078/2017/16 dt. 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 manmade disasters, calamities, accidents or mishap;
 - b) Defence or military equipments;
 - c) Newspapers or magazines registered with registrar or newspapers;
 - d) Railway equipments or materials;
 - 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 i above), for transportation by rail in containers also.
4. Container Train Operators (CTOs) shall mandatorily declare the name of commodities (as per Goods Tariff), being carried in the container, 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).
5. CTOs shall need to modify their Electronic Data Integration (EDI) modules for compatibility with TMS.
6. In case of containers loaded with mixed commodities (i.e. GST applicable and GST-exempt commodities), GST at applicable rate shall be levied, which is 5% as per extant rules.
7. 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 extant rules.

8. GST on demurrage and wharfage in case of Container traffic will be governed by Railway Board letter dated 26.06.2018 (refer iv above).
9. GST on other ancillary charges viz. Terminal Access, Siding, Shunting, Stabling, Punitive charge for overloading etc. will continue to be levied on transportation of exempted commodities in containers by rail as per Railway Board letter dated 22.03.2018. (refer v above).
10. CRIS shall make the necessary modifications in the software for implementation of above instructions. Railway Receipt /Annexures shall contain the commodity name.
11. These instructions shall come into force w.e.f. 01.09.2019, and shall remain in force till further advice.
12. This issues with the concurrence of Finance Directorate & Accounts Directorate of Ministry of Railways.

Staff concerned to please note and act accordingly.

(V.P. DAHAT)
 / CHIEF COMMERCIAL MANAGER (FS)
 PCCM's Office, CSMT
 Date: 19/07/2019

No: C/RB/306/GST/2017/I

प्रतिलिपि सूचनार्थ एवं संबंधितों को आवश्यक कार्रवाई हेतु 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.	वरिष्ठ सिस्टीम मेनेजर (टी) ई.डी.पी.	मुंबई
9.	एस टी एम/एफ ओ आय एस	मुंबई छ.शि.ट.
10.	वरिष्ठ मंडल परिचालन प्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे
11.	उप मु.वा.प्र. (एफ ओ आय एस)	मुंबई छ.शि.ट.
12.	प्रबंधक मुंबई पोर्ट ट्रस्ट रेल्वे	मुंबई
13.	प्राचार्य, क्षेत्रीय प्रशिक्षण संस्थान	भुसावल
14.	प्रधान निदेशक, लेखा परीक्षा	मुंबई छ.शि.ट.
15.	सहायक सतर्कता अधिकारी (सामान्य)	मुंबई छ.शि.ट.
16.	सहायक वाणिज्य प्रबंधक (धनवापसी)	मुंबई छ.शि.ट.
17.	सहायक वित्त सलाहकार (यातायात) माल	मुंबई छ.शि.ट.
18.	सहायक वित्त सलाहकार (यातायात) निरीक्षण	मुंबई छ.शि.ट.
19.	कार्यप्रभारी, सुविधा केंद्र	मु.वा.प्र. का कार्यालय, मध्य रेल, मुं.छ.शि.ट.
20.	कार्यालय अधीक्षक	रेटींग रूटींग/सायडिंग/सीआरडी/आरटी रेट/आर.बी.
21.	मु.वा. निरीक्षक	मुंबई छ.शि.ट. अंडावाइस छपाई हेतु
22.	कंटेनर कॉपरिशन ऑफ इंडिया	मुंबई छ.शि.ट.
23.	निर्देशक रेल संचलन	ईस्टर्न रेल हाऊस कोलकत्ता

कृते मुख्य वाणिज्य प्रबंधक (मालभाड़ा सेवा)