

**GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)**

No. 2024/TC(FM)/18/09

Rail Bhavan, New Delhi – 110 001, dated 03.01.2025

**Pr. Chief Commercial Managers,
Pr. Financial Advisers,
All Zonal Railways**

**Managing Director,
DFCCIL, New Delhi**

**GM (FOIS)/CRIS,
New Delhi**

Sub:- JPO regarding Levy of Terminal Charges (TC)/ Terminal Access Charges (TAC) and its reimbursement to Gati Shakti Cargo Terminal Operator under GCT Master Circular 2022.

Ref:- (i) South East Central Railway's letter no. C/SECR/BSP/FM/GCT/Policy dated 22.04.2024 and DFCCIL's letter no. HQ-OPBD0BD(COMM)//2024 (30304) dated 30.05.2024.
(ii) Master Circular on GCT/2022/0 issued vide Board's letter No. 2021/TC(FM)/18/23 dated 06.12.2022.

Railway Board is in receipt of Zonal Railways references seeking guidelines / Joint Procedure Order (JPO) for reimbursement of 'Terminal Charge (TC) or Terminal Access Charges (TAC)', as applicable to Gati Shakti Cargo Terminal Operators (GCTOs).

In this regard, attention is invited to GCT Master Circular 2022 dated 06.12.2022, wherein, following instructions have been issued regarding levy of TC / TAC and its reimbursement to GCTO –

“Para no. 15 of Schedule ‘1’ – For GCTs being developed entirely on non-Railway land, Railway will levy Terminal Charges for each rake handled (as per the applicable guidelines), which will be reimbursed to the GCTO.

Para no. 10 of Schedule ‘2’ – For GCTs established entirely or partially on Railway land, Railway will levy Terminal Charges and Terminal Access Charges similar to those being levied on Railway goods-sheds. These TC and TAC will be shared with the GCTO according to the quoted bid percentage”.


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However, in case of reimbursement of TC/TAC to GCTO, co-ordination between Commercial, Accounts departments of Zonal Railway and CRIS is essential. In order to ensure the same, a 'Joint Procedure Order' (JPO) has been formulated containing guidelines on the above subject for and transfer share of TC / TAC to GCTOs. These instructions will be followed from the date of inception of GCTs.

A copy of the JPO (jointly signed by Finance/Comml., Accounts, Rates and Freight Marketing directorates of Ministry of Railway) is annexed herewith.

Zonal Railways may take action accordingly.

DA:- As above (in 4 pages)


03.1.2025
(Ashutosh Mishra)
Joint Director Freight Marketing
Railway Board

Joint Procedure Order (JPO) regarding 'Levy of Terminal Charges / Terminal Access Charges' and its Reimbursement to GCT Operator'

As per Railway Board Master Circular on Gati Shakti Cargo Terminal (GCT) 2022 issued vide Board's letter No.2021/TC(FM)/18/23 dated 06.12.2022, GCT Operator shall get Terminal Charge (TC) or Terminal Access Charges (TAC), **as the case may be**, for all the inward and outward traffic dealt at GCTs.

1. The following guidelines are laid down for levy of TC/TAC charges and its reimbursement to GCT Operator:-
 - (i) For GCTs being developed entirely on non-Railway land (under schedule I) - Railway will levy Terminal Charges for each rake handled (as per the applicable guidelines) **except for the rakes where GCTO himself is the consignor / consignee**. The terminal charges will be fully reimbursed to the GCTO.
 - (ii) For GCTs established entirely or partially on Railway land (under schedule II)- Railway will levy Terminal Charges and Terminal Access Charges, whichever is applicable, similar to those being levied on Railway goods-sheds. These TC and TAC will be shared with the GCTO according to the quoted bid percentage".
2. CRIS shall generate an MIS of total Terminal Charges / Terminal Access Charges collected, **as the case may be**, in Gati Shakti Cargo Terminals – (MIS as per the Annexure -'A' attached).
3. Commercial department of the concerned Division would extract the GCTs wise monthly statement (MIS of total TC/TAC collected for GCT) from FOIS. Commercial department and Associate Finance will calculate the percentage share applicable on the total TC/TAC to a particular GCTO **(i.e. 100% reimbursement in case of GCT on non-railway land / and as per quoted bid percentage in case of GCT entirely or partially on Railway land)** and process the payment after deducting statutory deductions as given in para 4 below.

In case of GCT situated on DFCCIL line, the TC/TAC, as applicable will be reimbursed by the corresponding Zonal Railway from where the RR is being issued as per the commercial protocol vide Railway Board letter no. TC-I-2020/103/e-file/1-Para(2), dated 28.10.2021.

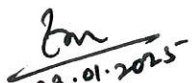
This process should be completed by the 7th day of every month for the traffic handled during previous month.

A copy of the said statement shall be provided to the concerned GCT Operator as well.


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4. The share of amount of Terminal Charges / Terminal Access Charges (as applicable) will be transferred by Accounts Department to the bank Account of the GCT Operator by the 10th day of every month, after retaining necessary statutory deductions, namely GST-TDS, IT-TDS etc. For example, if Rs. 100/- has to be transferred then assuming that this amount includes 18% GST, the following amount would be required to be released.

Basic TC/TAC Amount*	Rs. 84.75
Add: GST@18%	Rs. 15.25
	Rs. 100.00
Less: (1) Amount retained for GST-TDS @2% on Rs. 84.75	(-) Rs. 01.70
(2) Amount retained for Income Tax deduction @2% on Rs. 84.75	(-) Rs. 01.70
Net Amount Payable	Rs. 96.60

The amount so released shall be kept under 'Miscellaneous Advance (Revenue)' to keep watch on receipt of the Invoice from GCT Operator.

5. CRIS will also provide an MIS detailing GCT wise details of TC / TAC credited to originating and destination Railway along with apportionment matrix.

Zonal Railway must ensure feeding of percentage of share of TC/TAC in FOIS (at the time of notification of terminal) due to be paid to GCT Operator (as per Agreement in schedule I case / quoted bid percentage in schedule II case) so as to get correct calculation of due amount through MIS. The amount of share of TC/TAC due to be paid to GCT Operator shall be set apart from freight and transferred to concerned Division by Traffic Accounts Office for crediting it under '**Deposit Miscellaneous (GCT/PFT)**'. **CRIS will make suitable changes to rename existing head of 'Deposit Miscellaneous (PFT) to Deposit Miscellaneous (GCT/PFT) in IPAS.**


Since TC/TAC are being credited to originating and destination Railway in the apportionment matrix generated by CRIS, raising of Transfer Certificate (TC) by the destination Railway will not be required.

6. Within seventy-two (72) hours of receipt of the transferred amount in its account, the GCT Operator will issue an invoice / Receipt of the said amount in favour of Railway. The Invoice / Receipt should clearly indicate


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the break-up amount of GST, as applicable (@ 18%, at current rate). Necessary accounting adjustment involving GST-TDS and IT-TDS retained shall be made.

On receipt of Invoice, the suspense head 'Miscellaneous Advance (Revenue)' shall be cleared by contra debit to '**Deposit Miscellaneous (GCT/PFT)**'. In case, the Invoice / Receipt is not provided by the GCT Operator within the stipulated period, the next tranche shall be released only after submission of the Invoice.

7. Railway shall be eligible to avail the Input Tax Credit of the GST levied on the Terminal Charges transferred to the GCTO, under the ITC Flag C2 (Partial Credit). Since the services provided at GCT pertain to both taxable as well as exempt transportation of goods, therefore, the proportionate amount of credit as attributable to exempt supply of goods transportation shall be reversed in pursuance of the Rule 42 of the CGST Rule.


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Railway : Division : GCT location : GCT Alpha code :															
S.No	Inward Traffic	RR Number	RR Date	Consignee Code	Consignee Name	Consignor code	Consignor Name	Originating Station Code	Originating Division Code	Originating Zone	Chargeable Weight (in Tonnes)	Total TC/TAC collected (as applicable)*	%Share in total TC/TAC applicable to GCTO (as per Agreement OR % quoted in the tender)	Statutory deductions	Net amount payable to GCTO
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
i	Inward														
ii	Inward														
Sub Total (A)															
S.No	Outward Traffic	RR Number	RR Date	Consignor code	Consignor Name	Consignee Code	Consignee Name	Destination Station Code	Destination Division Code	Destination Zone	Chargeable Weight (in Tonnes)	Total TC/TAC collected (as applicable)*	Share in total TC/TAC applicable to GCTO (as per Agreement)	Statutory deductions	Net amount payable to GCTO
i	Outward														
ii	Outward														
Sub Total (B)															
Grand Total (A+B)															

***Note -**

(i) Zonal Railways in coordination with CRIS shall ensure updation of GCT detail in FOIS at the time of its notification, such as GCT location with Alpha Code, GCT Operator detail (global customer code), as well as percentage of share of TC/TAC applicable to GCTO and statutory deductions as per JPO etc.

(ii) For calculating the net amount payable to GCTO as TC/TAC share, MIS shall consist the percentage of share applicable to GCTO (as per GCT Agreement) as input and provide the necessary MIS clearly detailing the amount payable after statutory deductions given in para 4 of JPO.

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