

S.No 44

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

No :TCR/1078/2017/19

New Delhi, Date :22.03.2018

Principal Chief Commercial Manager,
All Indian Railways.

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

Ref: Board's letter of even number dated 30.06.2017 (Rates Circular No. 19 of 2017); and letter No.TCR/1078/2017/22 dated 20.09.2017.

The issue as to whether non Levy of GST to exempted commodities applicable to Demurrage/Wharfage of exempted commodities only or apply to other ancillary charges viz. Wagon Registration Fee, 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. has been examined in Board's office and it is clarified that GST as notified in Board's letter of even number dated 30.06.2017 (Rates Circular No. 19 of 2017) shall continued to be levied on all ancillary charges levied on transportation of exempted commodities by goods train except demurrage/ wharfage charges.

This issues in consultation with associate accounts and with concurrence of associate finance directorate of Ministry of Railways.

O/c

Shilpi Bishnoi
22-03-18

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

Issue please
8
22/3/18

