

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

No.TCR/1078/2021/GST/3371933

Dated: 08.10.2024

महाप्रबंधक,
सभी क्षेत्रीय रेलवे

Sub: Levy of Goods & Services Tax (GST) on transportation of Goods by Rail.

Ref:

- i. Rates Circular No.19 of 2017 and corrigendum thereto.
- ii. GST Circular No. 06 of 2024 from Accounts Directorate of Railway Board.

Reference above (ii), CBIC has issued notification/circular regarding exemptions granted on railway transactions in compliance to the recommendations of 53rd GST Council meeting held on 22nd June 2024. It has been notified that services of transportation of goods (such as: railway material or equipment) from one zone/division of Indian Railways to same or another zone/division(s) are exempt from GST w.e.f. 15.07.2024.

2. Hence GST applicable @5% on rail transportation charges on transportation of railway equipment and material by goods train, Passenger/Mixed/Parcel trains (refer i above) will qualify for exemption on the transportation service rendered by an Indian Railway unit to another Indian Railway unit from 15.07.2024 provided the following conditions are met:

- i. The supplier of the transportation service should be a zone/division/unit of Indian Railways.
- ii. The recipient of the transportation service should be a zone/division/unit of Indian Railways.
- iii. Transportation can be of any goods which includes railway material or equipment.

Illustration: *If Zone A carries, by rail, any goods which may include railway material and equipment and the recipient of such transportation service of goods is Zone B, the transport service/freight charged for carrying such material or equipment is exempted from GST.*

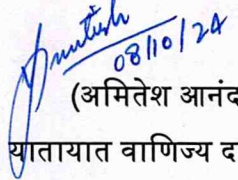
3. Accordingly, Corrigendum No.01 to Rates Circular No.19 of 2017 stands withdrawn.

4. All other details of the Rates Circular No.19 of 2017 shall continue to apply unchanged.

[Signature]
08/10/24

Corrigendum No.02 to Rates Circular No.19 of 2017

5. This issues in consultation with the Accounts Directorate and Finance Commercial Directorate of Ministry of Railways.

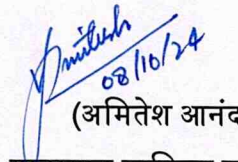

08/10/24
(अमितेश आनंद)
संयुक्त निदेशक, यातायात वाणिज्य दर
रेलवे बोर्ड

No.TCR/1078/2021/GST/3371933

Dated: 08.10.2024

Copy for information and necessary action to:

1. Principal Financial Advisors, All Indian Railways.
2. Principal Chief Commercial Managers, All Indian Railways.
3. Principal Chief Operations Managers, All Indian Railways.
4. Managing Director, CRIS Chanakya Puri, New Delhi-23.
5. Chief Administrative Officer, FOIS/CRIS, Chanakya Puri, New Delhi-23.
6. Managing Director, Konkan Railway Corporation, New Mumbai-400614.
7. Director General, National Academy of Indian Railways, Vadodara.
8. Director, Indian Railways Institute of Transport Management, Lucknow.
9. General Secretary/IRCA, New Delhi.
10. CMD/DFCCIL , New Delhi


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रेलवे बोर्ड

Copy to:-

OSD to MR; EDPG to MR for kind information of MR please.
PS and EDPG to MoSRs for kind information of MoSRs please.
Chairman &CEO, M(O&BD), M(F) Railway Board,
AM(C), AM(T), AM(BD), AM (Vig), AM(Revenue), PED(TTM),
ED(FM), EDF(C&PPP), EDTT(F), EDTT(S), ED/Coal, EDVT
TC(CR) & FC Branches of Railway Board.