

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

No.TCR/1015/2013/04

New Delhi, dated 09.11.2013

**Chief Commercial Manager  
South Central Railway  
Secunderabad.**

**Sub: Classification of Pre Stressed Cement Concrete Sleepers.**

Please refer to SCR's letter No. C.480/RQ/40/5/13 dated 13.08.2013 wherein it has been requested to clarify the classification of Pre Stressed Cement Concrete Sleepers.

In this regard, attention is invited towards Para 2.1 of Guiding principle, which stipulates that the items indexed to a main-head under the word 'Includes' do not necessarily exhaust the definition of the main head, but items indexed to a main-head under the words 'As under' must be considered as exhaustive.

Accordingly, if any commodity that does not find a place in the "As under" list, indexed to the main-head Cement, should be charged at Composite Class Rate in terms of Para 3.0 of Guiding principle mentioned in Goods Tariff No. 46 Pt. I Vol.II.



(Aashima Mehrotra)  
Director, Traffic Commercial (Rates)  
(Railway Board)

**Copy to:**

**Chief Commercial Managers -  
All Indian Railways (except SCR)**