No.TCR/1078/2017/19

New Delhi, dated 15.09.2018

Principal Chief Commercial Manager,
All Indian Railways.

Sub: Exemption of GST on the supply of services associated with transit cargo to Nepal and Bhutan.

Please refer to Board's letter of even number dated 27.04.2018 issued in consonance with the Notification No.30 and 42 of 2017 Central Tax (Rates) dated 29.09.2017 and 27.10.2017 exempting GST on the supply of services associated with transit cargo to Nepal and Bhutan. It is brought to the notice of Board that some Railways/Port Trust Railways has charged GST on the transit cargo to Nepal and Bhutan.

In view of the above, please ensure due identification of transit cargo and implementations of the instructions issued on the Levy of GST on supply of services associated with transit cargo to Nepal and Bhutan in co-ordination with FOIS/CRIS.

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