

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

No.TCR/1078/2021/GST/Dcharge/3371933

Dated: 03.01.2024

**Chairman & Managing Director,
Dedicated Freight Corridor Corporation of India Ltd.,
New Delhi-110001.**

Sub: Ro-Ro/ToT service on New Rewari-New Palanpur section on DFCCIL- Onward loaded milk trucks and separate return of empty truck-Levy of GST on return of empty truck movement.

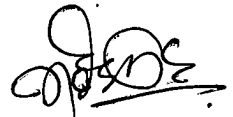
Ref: DFCCIL letter No.HQ-OPBD0BD(AG)/1/2023 dated 14.11.2023.
Board's letter No.TCR/1078/2020/RORo/DFCCIL/3333602 dated 19.04.2023,
15.05.2023 and 14.09.2023.

1. Reference DFCCIL's letter mentioned above enclosing therewith representation of M/s Banaskantha District Co-op. Milk Association, Palanpur, Gujarat requesting to exempt the empty milk tankers from the payment of GST, being ancillary service for transportation of milk which is primary and GST exempted service.

2. The issue has been examined in the light of Section 2(30) of the CGST Act, 2017. A 'Composite Supply' of Goods and/or services may be treated as exempt service from GST if the principal supply is exempt.

3. It is advised that the business arrangement under reference does not qualify as composite supply, hence, the benefit of exemption of transportation of milk cannot be extended to transportation of empty trucks from New Rewari station to New Palanpur and accordingly GST rate of 5% shall be charged on such transportation of empty trucks.

4. This issues in consultation with Accounts and Finance Commercial Directorates in the Ministry of Railways.



(Mahender Singh)
Deputy Director (Rates)II
Railway Board
mahender.0066@gov.in
011-2304 47374

Copy for information to:

1. PCCM; and PFA, All Zonal Railways.
2. Assistant Commissioner (DD), Ministry of Fisheries, Animal Husbandry and Dairying, Room no.532, Krishi Bhavan, New Delhi w.r.t. their F.No.G-28011/6/2020-Dairy Div.(E-17562) dated 20.12.2023.