

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

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FREIGHT MARKETING CIRCULAR No. 03 of 2019

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 28.01.2019

Principal Chief Commercial Managers,  
All Indian Railways

Sub:- Clarification on GST for transportation of eggs.

Ref:- SWR's letter No. C.441/Parcel/Suguna foods dated 27.12.2018.

The matter of levy of GST for transportation of eggs by Rail has been examined in consultation with Accounts Dte. of this Ministry. It is clarified that "fresh eggs" in shell on which no further processing is done are covered under the definition of "Agriculture Produce" and, therefore, exemption at S. No. 20 of the Notification No. 12/2017-Central Tax (Rate) dated 28.06.2017 shall be available in case of transportation of eggs by Rail.

2. This Issues with the concurrence of Finance Directorate of the Ministry of Railways.

3. Necessary instructions may be issued to all concerned immediately.



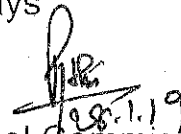
(Mudit Chandra)  
Director Freight Marketing,  
Railway Board

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 28.01.2019

Copy forwarded to:-

1. The Dy. Comptroller & Auditor General of India(Railways), Room No. 224, Rail Bhavan, New Delhi.
2. The Principal Financial Advisors, All Indian Railways.
3. The Principal Directors of Audit, All Indian Railways



for Financial Commissioner/Railways

-2/-

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 28.01.2019

Copy forwarded for information & necessary action to:

1. CRB, MT, FC, Secretary, DG/RHS, Railway Board.
2. PED (Vig), DPR, Railway Board.
3. Managing Director, Centre for Railway Information System (CRIS), Chanakyapuri, near National Rail Museum, New Delhi -110021.
4. CAO, Freight Operations Information System, Chanakyapuri, New Delhi-110021 for making necessary changes in the software.
5. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector-11, CBD Belapur, Navi Mumbai – 400 014.
6. General Secretary, IRCA, Chelmsford Road, New Delhi, for issue of necessary correction slip.



(Mudit Chandra)  
Director Freight Marketing  
Railway Board