

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

TCR/1078/2012/24

New Delhi, Date: 18.07.2017

**Chief Commercial Managers
All Indian Railways.**

**Sub: Levy of Goods and Service Tax (GST) on Charge for issuing
Rates Quotation/Certificate.**

- Ref: (i) Board's Rates Circular No 33 of 2012 and corrigenda thereto.
(ii) Board's letter of even number dated 23.04.2017.
(iii) Board's Rates Circular No 19 of 2017.

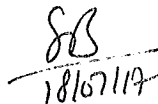
A clarification has been sought from Railway Board regarding rate of GST to be leviable on charges for issuing Rates Quotation/Certificate as to whether 5% or otherwise.

The issue has been examined in consultation with concerned Directorates of Ministry of Railways and it is to clarify that GST (IGST/SGST/UTGST as the case may be) shall be leviable @18% with full ITC credit for issuing Rates Quotation/Certificate.

All other terms and conditions related with issuing of Rates Quotation/Certificate as applicable during service tax regime shall continue to operate without any change.

This issues with the concurrence of Accounts and Associate Finance Directorates in Ministry of Railways.

(This disposes off ECoR letter No CCM/RQ/194/Part IX (Part)/Policy/787 dated 06.07.2017 & Northern Railway's letter No 2023-R/13/GSP dated 07.07.2017)


18/07/17

**(Shilpi Bishnoi)
Director, Traffic Commercial (Rates)
Railway Board.**

Copy to:

CAO/FOIS, for kind information & necessary action please.