

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

No.TCR/1078/2017/25

New Delhi, Date: 15.07.2017

**General Managers,
All Indian Railways.**

Sub: Levy of GST - transportation of goods by rail.

Goods and Service tax (GST) on transportation of goods by rail has been notified in terms of Board's Rates Circular No.19 of 2017 with effect from 01.07.2017.

Government of India has promulgated an ordinance dated 08.07.2017 for extending the provisions of CGST and IGST Acts to the State of Jammu & Kashmir. This implies that all the provisions of CGST and IGST Acts issued by the Government of India and also the provisions as per the IGST Act will be applicable in respect of the services rendered by the Ministry of Railways relating to transportation of goods by rail in the State of J&K with effect from 08.07.2017.

Necessary instructions may please be issued to all concerned.

Shilpi Bishnoi
15/07/17

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

No.TCR/1078/2017/25

New Delhi, Date: 19.07.2017

Copy for information and necessary action to :

1. CCMs, All Indian Railways.
2. COMs, All Indian Railways.
3. FA & CAOs, All Indian Railways
4. Managing Director, CRIS, Chanakya Puri, New Delhi-23
5. The Chief Administrative Officer, FOIS, Northern Railway, Camp: CRIS, Chanakya Puri, New Delhi-23.

Shilpi Bishnoi
19/07/17

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