

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

No.TCR/1078/2017/19

New Delhi, Date : 20.09.2017

**Chief Commercial Manager,  
All Indian Railways.**

**Copy to :CPM/ FOIS,  
Camp: CRIS, Chanakyapuri,  
New Delhi – 23.**

**Sub : Levy of Goods & Service Tax (GST) on transportation of  
Goods by rail – rounding off.**

**Ref : GM/FOIS letter No.2017/CRIS/NDLS-HQ/AD/RLY BOARD/FOIS/  
GST/ 0033/Pt.-1 dated 10.08.2017.**

With reference to above referred letter of GM/FOIS seeking Board's clarification on the subject issue, it is clarified that GST is statutory levy and shall be worked out not more than the Tax Rate.

Following procedure is to be followed:

- (a) The charges for various services under transportation of goods by rail, calculated through FOIS/TMS, are to be rounded-odd to next higher rupee.
- (b) The individual GST components (CGST + SGST/UGST) are worked out at 2.5% each or at 5% (IGST) individually and rounded off to two decimal places.
- (c) Rounded off amount of (CGST + SGST/UGST) or (IGST) is to be worked out separately (but not to be added to (b) above)
- (d) Invoice for total of (a) + (b) + (c) shall be issued.
- (e) The amount against (c) above shall be accounted as miscellaneous receipts.

**Illustration :**

<b>a</b>	<b>Freight for transportation</b>	<b>Rs.</b>	<b>868965.48</b>
<b>a.i</b>	<b>Freight rounded off to next higher rupee</b>	<b>Rs.</b>	<b>868966.00</b>
<b>b.i</b>	<b>CGST @ 2.5% on Rounded off Freight (to be rounded off to two decimal places) + SGST or UTGST @ 2.5% on Rounded off Freight (to be rounded off to two decimal places)*, or</b>	<b>Rs.</b>	<b>21724.15 + 21724.15 = 43448.30</b>
<b>b.ii</b>	<b>IGST @ 5% on Rounded off Freight (to be shown in two decimal places)*</b>	<b>Rs.</b>	<b>43448.30</b>
<b>c</b>	<b>Rounded off</b>	<b>Rs.</b>	<b>0.70</b>

<b>d</b>	<b>Invoice to be issued for</b>		
<b>d.i</b>	<b>(a.i + b.i + c) or</b>	<b>Rs.</b>	<b>912415.00</b>
<b>d.ii</b>	<b>(a.i + b.ii + c)</b>	<b>Rs.</b>	<b>912415.00</b>
<b>e.</b>	<b>The amount against (c) above shall be accounted as miscellaneous receipts</b>		

\* CGST and SGST/UTGST have to be calculated and rounded off to two decimal places separately, and then to be added. IGST is to be calculated at 5% and rounded off to two decimal places. (CGST + SGST/UTGST) therefore, at times may have minor variations as compared to IGST on some freight charges.

This issues with the approval of Accounts directorate in the Ministry of Railways.

DA: As above

*Shilpi Bishnoi*  
20/09/17  
**(Shilpi Bishnoi)**  
**Director Traffic Commercial (Rates)**  
**Railway Board.**

No.TCR/1078/2017/19

New Delhi, Date : 20.09.2017

**Copy to:**

Principal Financial Adviser /All Zonal Railways.

*Shilpi Bishnoi*  
20/09/17  
**(Shilpi Bishnoi)**  
**Director Traffic Commercial (Rates)**  
**Railway Board.**

**Copy to:**

TC-I, TC-II, FC, TC-FM, TC-CR branches in Railway Board.

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