

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

No.TCR/1078/2017/28

New Delhi, Date: 29.09.2017

**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. Please refer to Para 2.0 of this Circular wherein commodities which are exempted from levy of GST are given. For better understanding, commodities mentioned are mapped with the commodities mentioned in the IRCA's Goods Tariff as under:

Commodities exempted from levy of GST	Corresponding Commodities as mentioned in the IRCA Goods Tariff No.48	
Relief material for victims of natural or manmade disasters, calamities, accidents or mishap;	Any material/ commodity booked for victims of natural or manmade disasters, calamities, accidents or mishap;	
Defence or military equipments;	Any material/ commodity booked by Defence or military equipments;	
Newspapers or magazines registered with registrar or newspapers;	Not applicable Commodities not mentioned in the Goods tariff	
Railway equipments or materials;	Any material/ commodity booked for railways' own use	
Agriculture produce;	Main Commodity Head/ Group as per Goods Tariff No.48 pt 1 Vol 1	Individual Commodities
	Oil cake and seeds (Group 17) (seeds only)	Cotton Seeds, Cotton Seeds waste, Gingelly Seeds, Groundnut seeds, Linseed, Mustard Seeds, Rape Seeds, Sal Seeds, Soyabeans, Soyabeans Seeds, Sunflower Seeds.
	Miscellaneous (Group 22)	Betal nuts
	(Group 23.c)	Jute, Jute Caddies
	Cotton and other textiles (Group 25.e)	Cotton half/full pressed, Cotton raw full pressed, Cotton raw.

	Fodder and Husk (Group 25.f)	All commodities mentioned under the Group.
	Fruits and Vegetables (Group 25.h)	All commodities mentioned under the Group
	Groceries (Group 25.i)	Chillies, Jeera, Pepper, Spices, Turmeric.
	(Group 25.n)	Bagasse, Sugarcane.
Milk, Salt and food grain including flours, pulses and rice; and Organic manure.	(Group 23.d)	Milk.
	Salt (Group 19)	All commodities mentioned under the Group.
	Foodgrains, flours and pulses (Group 9)	All commodities mentioned under the Group.
	(Group 23.e)	Organic manures.

With reference to the exemptions of commodities from levy of Goods and Service Tax, Notification/Circulars issued by Ministry of Finance on their official website may also be referred viz. Notification No.12/2017 – Central Tax (Rate) dated 28.06.2017; Circular No.1/1/2017 IGST F.No.354/119/2017-TRU (pt) dated 07.07.2017 .

This issues with approval of Accounts Directorate and with the concurrence of Finance Directorate in the Ministry of Railways.

Necessary instructions may please be issued to all concerned.

Shilpi Bishnoi
29.09.17

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

No.TCR/1078/2017/28

New Delhi, Date: 29.09.2017

Copy for information and necessary action to :

1. CCMs, All Indian Railways.
2. COMs, All Indian Railways.
3. Principal Financial Adviser, 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
29.09.17

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