

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

No.TCR/1078/2017/16

New Delhi, Dated 17.07.2019

General Manager,  
All Indian Railways.

**Sub:** Levy of GST on service of transportation of goods in containers by rail.

**Ref:** (i) Notification No. 12/2017 Central Tax (Rate) dated 28.06.2017.  
(ii) Railway Board's Rates Circular No. 19 of 2017 dated 30.06.2017.  
(iii) Railway Board letter No.TCR/1078/2017/28 dated 29.09.2017.  
(iv) Railway Board letter No.TCR/1078/2017/05 Pt. dated 26.06.2018.  
(v) Railway Board letter No.TCR/1078/2017/19 dated 22.03.2018.

1. Notification No. 12 of 2017-Cental Tax (Rate) dated 28.06.2017 (refer i above), vide entry at S.No.20 has stipulated 'NIL' GST rate on services by way of transportation by rail from one place in India to another of following goods.
  - a) Relief material for victims of natural or manmade disasters, calamities, accidents or mishap;
  - b) Defence or military equipments;
  - c) Newspapers or magazines registered with registrar or newspapers;
  - d) Railway equipments or materials;
  - e) Agriculture produce;
  - f) Milk, Salt and food grain including flours, pulses and rice; and Organic manure.
2. Railway Board, vide ref: iii above, have issued mapping of above exempted commodities vis-à-vis corresponding commodities contained in IRCA Goods Tariff.
3. The subject matter has been reviewed in consultation with Accounts directorate. It has been decided to extend the due GST exemption to certain commodities, as applicable (refer i above), for transportation by rail in containers also.
4. Container Train Operators (CTOs) shall mandatorily declare the name of commodities (as per Goods Tariff), being carried in the container, in loading annexure. Terminal Management System (TMS) shall exempt due commodities from levy of GST, as per its mapped commodities, in accordance with Railway Board's letter dated 29.09.2017 (refer iii above).
5. CTOs shall need to modify their Electronic Data Integration (EDI) modules for compatibility with TMS.
6. In case of containers loaded with mixed commodities (i.e. GST applicable and GST-exempt commodities), GST at applicable rate shall be levied, which is 5% as per extant rules.
7. All commodities, other than those notified as exempted from levy of GST shall continue to be charged at applicable GST rates, i.e. at 5% as per extant rules.

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8. GST on demurrage and wharfage in case of Container traffic will be governed by Railway Board letter dated 26.06.2018 (refer iv above).
9. GST on other ancillary charges viz. Terminal Access, Siding, Shunting, Stabling, Punitive charge for overloading etc. will continue to be levied on transportation of exempted commodities in containers by rail as per Railway Board letter dated 22.03.2018. (refer v above).
10. CRIS shall make the necessary modifications in the software for implementation of above instructions. Railway Receipt /Annexures shall contain the commodity name.
11. These instructions shall come into force w.e.f. 01.09.2019, and shall remain in force till further advice.
12. This issues with the concurrence of Finance Directorate & Accounts Directorate of Ministry of Railways.

*Shilpi Bishnoi*  
17.07.19

**Director Traffic Commercial (Rates)  
Railway Board**

No.TCR/1078/2017/16

New Delhi, Dated, 17 .07.2019

Copy to :

1. Principal Financial Advisers, All Indian Railways.
2. Dy. C&AG (Rlys), Room No.222, Rail Bhavan, New Delhi.

*Shilpi Bishnoi*  
17.07.19  
**for Financial Commissioner (Railways)**

No.TCR/1078/2017/16

New Delhi, Dated, .07.2019

Copy for information and necessary action to :

1. Principal Chief Commercial Managers, All Indian Railways.
2. Principal Chief Operating Managers, All Indian Railways.
3. Managing Director, CRIS Chanakya Puri, New Delhi-23.
4. The Chief Administrative Officer, FOIS, NR, CRIS, Chanakya Puri, New Delhi-23.
5. Managing Director, KRCL, Belapur Bhavan, Sector-11, CBD Belapur, New Mumbai.
6. Director General, National Institute of Indian Railways, Vadodara.
7. GS/IRCA, New Delhi.
8. Director, Indian Railways Institute of Transport Management, Campus; Hardoi Bye Pass Road, Village & Post Office, Manak Nagar, Lucknow.
9. Container Corporation of India Limited, CONCOR Bhawan, New Delhi-76.

*Shilpi Bishnoi*  
17/07/19

**Director Traffic Commercial (Rates)  
Railway Board**

**Copy to:-**

OSD to MT for kind information of MT,  
PSO to FC for kind information of FC,  
PPS to: AM(T), AM (Vig),  
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EDTC(R), ED(FM),EDF(C).