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Ravi C

वाणिज्य परिपत्र (माल) सं 118/2024
COMMERCIAL CIRCULAR (GOODS) NO. 118/2024
दर सूचना सं. 2024 का 10 RATE ADVICE NO.10 of 2024

विषय/Sub: Levy of Goods & Services Tax (GST) on transportation of Goods by Rail.

संदर्भ/Ref: i. Rates Circular No.19 of 2017 and corrigendum thereto.

ii. GST Circular No.06 of 2024 from Accounts Directorate of Railway Board.

iii. JD, TCR/Railway Board's letter No.TCR/1078/2021/GST/3371933

dated 08.10.2024 (Corrigendum No.02 to Rates Circular No. 19 of 2017)

1. Reference above (ii), CBIC has issued notification/circular regarding exemptions granted on railway transactions in compliance to the recommendations of 53rd GST Council meeting held on 22nd June 2024. It has been notified that services of transportation of goods (such as: railway material or equipment) from one zone/division of Indian Railways to same or another zone/division(s) are exempt from GST w.e.f. 15.07.2024.

2. Hence GST applicable @5% on rail transportation charges on transportation of railway equipment and material by goods train, Passenger/Mixed/Parcel trains (refer (i) above) will qualify for exemption on the transportation service rendered by an Indian Railway unit to another Indian Railway unit from 15.07.2024 provided the following conditions are met:

- i. The supplier of the transportation service should be a zone/division/unit of Indian Railways.
- ii. The recipient of the transportation service should be a zone/division/unit of Indian Railways.
- iii. Transportation can be of any goods which includes railway material or equipment.

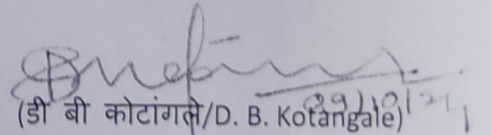
Illustration: If Zone A carries, by rail, any goods which may include railway material and equipment and the recipient of such transportation service of goods is Zone B, the transport service/freight charged for carrying such material or equipment is exempted from GST.

3. Accordingly, Corrigendum No.01 to Rates Circular No.19 of 2017 stands withdrawn.

4. All other details of the Rates Circular No.19 of 2017 shall continue to apply unchanged.

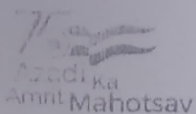
5. This issues in consultation with the Accounts Directorate and Finance Commercial Directorate of Ministry of Railways.

Previous Comml. Cir. Goods No. 117/2024 reg. Temporary permission of (01) ONE month for using of M/s Bharat Mines & Minerals private siding (PMBR) served by RNJP by M/s Kirloskar Ferrous Industries Limited (KFIL) as a Co-user.


(डी बी कोटांगले/D. B. Kotangale)

सहायक वाणिज्य प्रबंधक (माल से)/ ACM (FS)

कृते प्रधान मुख्य वाणिज्य प्रबंधक(हुबबल्लि) For PCCM/Hubball


Amrit Mahotsav

Office of Principal Chief Commercial Manager,

South Western Railway, Ministry of Railways,
Government of India,

Rail Soudha, 2nd Floor, Hubballi - 580023, Karnataka.

Rly No. 25382.



सं No.C. 405/Implementation of GST/2022/Vol.IV

दिनांक/Date: 09.10.2024

Copy to: Sr. DCM/UBL, SBC
& MYS

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Please issue necessary instructions to all
concerned under your control and
acknowledge.

Copy to: Sr.DOM/UBL, SBC & MYS for information.

Copy to: Secretary to GM for kind information of GM.

Copy to: SDGM, PCOM, CFTM, PFA/SWR/UBL for information.

Copy to: Dy.CCM (Claims)/ BNC & PO/RCT/SBC for information.

Copy to: Sr.AFA/T/SBC for information.

Copy to: Principal Director of Audit/SWR/UBL for information.

Copy to: Sr.CCI/HQ/SWR/UBL for information.

Copy to: RBS/FOIS/HQ/SWR/UBL- for information and necessary action please.

Copy to: Commercial Control/HQ/SWR/UBL for information.

Copy to: Principal, MDRTI/Saptapur, Dharwad for information.