

**COMMERCIAL CIRCULAR LETTER NO.05 of 2019  
DRAFT NOTIFICATION FOR TRC NO. 1 of 2019  
(GOODS)**

**Sub: Leviability of GST on AC coaches of Military Special train.**

**Ref:** This office Commercial Circular No.193 of 2017 dated 30.06.2017.  
(Railway Board's Rates circular No. 19 of 2017 dated 30.06.2017)

**Authority:** Railway Board's letter No.TC-I/2001/8/6 dated 08.01.2019.

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1. In terms of Para 2.0 of this office Commercial Circular No.193 of 2017 dated 30.06.2017 (Railway Board's Rates Circular No.19 of 2017), 'Defence or Military Equipment' are exempted from Goods & Services Tax (GST).
2. As regards transportation of military personnel through AC coaches provided to Defence Authority, Railway Board has now advised that GST is leviable under the classification "Transportation of Passengers by rail".
3. This issues in consultation with Accounts Dte. and Finance Dte. of Ministry of Railways.

*"Staff in the field units should read the instructions carefully and understand the same, thoroughly. Thereafter, the instructions should be implemented. In case of any doubts, letters may be addressed to the respective Sr.DCMs with copy to PCCM's Office"*

Previous Commercial Circular No.04 of 2019  
Sub: Implementation of LTTC.

  
(B.D.Christopher)  
Dy.CCM/FS

for Principal Chief Commercial Manager

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**SOUTH CENTRAL RAILWAY**

No.C.268/P/Goods/GST Vol.IV

Headquarters Office  
Commercial Branch  
Date: 09.01.2019

Copy forwarded to:

All SSs/ SMs/CBSRs/CGSRs/CPSRs/Sdg.Clerks/OA Contractors over S.C.Railway.  
DRMs/Sr.DCMs/Sr.DOMs/Sr.DFMs-SC, HYB, BZA, GTL, GNT, NED.  
PCCM, CCO, PCOM, CFTM, CTPM, CPTM, CCM/FS, CCM/C&PS, SDGM/V/SC, FA&CAO(WST)/SC, FA&CAO/T/SC,  
Sr.AFA/T/Coaching, S&AO/HQ/SC, Dy.CCM/FS, SCM/Claims, SCM/G, SCM/Ref, Principal Director of  
Audit/S.C.Rly/SC, Principal/ZRTI/ MLY,  
PCCMs/S.RLY/CEN, C.Rly/CSTM, W.RLY/CCG, N.Rly/NDLS, N.E.Rly/GKP, E.Rly/HWH, S.E.Rly/CCC, N.C.Rly/ALD,  
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Belapur. Chief Project Manager. CAO Office, FOIS/Northern Railway/CRIS Complex/NDLS, MD/CRIS, Chanikyapuri,  
New Delhi-23; GM/CRIS, 3rd Floor, MML Complex S.Rly./CEN, GM/CRIS/S.C.Rly/SC, RT section 6 copies for inclusion in  
TRC on hand. Ch.OS/Rates, Dev, Budget, Outstanding, R.Sdg, MKTG, RQ, OS/Refunds (Goods)

  
(B.D.Christopher)  
Dy.CCM/FS

for Principal Chief Commercial Manager