

COMMERCIAL CIRCULAR LETTER NO.73 of 2019
DRAFT NOTIFICATION FOR TRC NO. 04 of 2019
(GOODS)

Sub: GST on Terminal Charges levied on the traffic handled at Railway Goods sheds and PFTs.

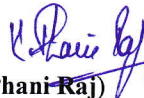
Ref: Railway Board's letter No.TCR/1078/2017/19 dated 08.04.2019.

Railway Board, vide letter cited under reference clarified that Terminal charges collected through issuance of Railway Receipt in FOIS/TMS under "other charges" is part of Freight charges and is treated as a composite supply. Therefore, levy of GST as per principal supply of service will be applicable for Terminal charges. That is, **in case of commodities exempt from levy of GST when transported by rail, GST is not to be levied on Freight charges including Terminal charges.**

This issues in consultation with Associate Accounts Directorate 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"

<p>Previous Commercial.Circular No. 72 of 2019 Sub: Loading of food grains through SILOs in BCBFG wagons</p>
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(K. Phani Raj)
ACM/M&D

for Principal Chief Commercial Manager

SOUTH CENTRAL RAILWAY

No.C.268/RG/P/Goods/GST Vol.V

Headquarters Office
Commercial Branch
Date: 09.04.2019

Copy forwarded to:

All Ss/ 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, N.E.F.Rly/GHY, N.W.Rly/Jaipur, S.E.C.Rly/Bilaspur,E.Co.I/BBS, W.C.Rly/JBPE.C.Rly/Hazipur, S.W.Rly/UBL, K.Rly/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)


for Principal Chief Commercial Manager