

**COMMERCIAL CIRCULAR LETTER NO. 74 of 2018**  
**DRAFT NOTIFICATION FOR TRC NO. 03 of 2018**  
**(GOODS)**

**Sub: Transportation of Goods by Rail – Levy of Goods and Service Tax (GST).**

**Ref:** 1) Railway Board's letter no.TCR/1078/2017/19 dated 22.03.2018.  
2) Railway Board's letter no.TCR/1078/2017/19 dated 30.03.17 (Rates Circular no.19 of 2017) and Letter No. TCR/1078/2017/22 dated 20.09.2017.

**Authority:** Railway Board's letter no.TCR/1078/2017/19 dated 22.03.2018.

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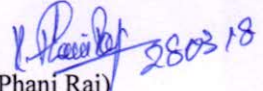
Railway Board, vide letter no. TCR/1078/2017/22 dated 20.09.2017 clarified that GST will not be charged on the demurrage/Wharfage charges associated with GST exempted commodities.

Now, Railway Board has further clarified that GST as notified in Board's letter dated 30.06.2017 (Rates Circular no.19 of 2017) shall continue to be levied on all ancillary charges viz. Wagon Registration Fee, Terminal Access, Sidings, Shunting, Stabling, Haulage, Detention, Punitive charges for overloading, charges for unloading, charges for dummy wagons, Hire/Haulage of crane, charges for empty wagons on private account, Engine Haulage charges, Re-weighment of wagon, Special train charges, Hire charges for Test wagon, Hire charges for wagon interchange, infringement charges etc., levied on transportation of exempted commodities by goods train except demurrage/Wharfage charges.

This issues in consultation with associate accounts and with concurrence of associate finance 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"*

Previous Commercial.Circular No. 73 of 2018  
Sub: Ticket checking by TTE squad of Zonal Railway in Rajdhani, Duronto, Premium and Sampark Kranti Express within Zonal jurisdiction.

  
K.Phani Raj  
ACM/M&D

for Principal Chief Commercial Manager


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SOUTH CENTRAL RAILWAY

Headquarters Office  
Commercial Branch  
Secunderabad  
Date:28.03.2018

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

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, N.E.F.Rly/GHY, N.W.Rly/Jaipur, S.E.C.Rly/Bilaspur, E.Co.I/BBS, W.C.Rly/JBP, E.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)

  
(K.Phani Raj)  
ACM/M&D

For Principal Chief Commercial Manager