

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

Freight Marketing Circular No. 08-A of 2017

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 31.07.2017

The General Managers,
All Zonal Railways.


GM/PMS,
CRIS, Chanakyapuri,
New Delhi - 110021

SUB: Implementation of Goods & Services Tax (GST) on transportation of Parcel traffic
(leased or non-leased) by rail.

- REF: (i) Board's FM Circular No. 08 dated 29.06.2017.
(ii) CCM(FM)/WR's letter No. C.358/100/FM/GST 2017-18 dated 03.07.2017.
(iii) GM/PMS, CRIS's letter No. 2016/CRIS/NNDLs-HQ/PMS/
IMPLEMENT/PMIS/0156/PT- dated 12.07.2017.

GM/PMS, CRIS and CCM(FM)/WR vide letters under reference above have sought clarification as to whether GST is leviable on booking of fresh vegetables and Milk Products. The matter has been examined in consultation with Accounts Directorate of this Office and it is clarified that fresh vegetables will fall under Agricultural produce and, therefore, its transportation is on exempted list under GST Act. However, processed vegetables or preserved vegetables transportation will be taxable. On similar lines, Milk products will be taxable.

2. Necessary instructions may be issued to all concerned.


31.07.17

(Rohit Kumar)
Dy. Director Passenger Marketing-III
Railway Board

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 31.07.2017

Copy forwarded for information & necessary action to:

1. CCMs, All Indian Railways.
2. CCM (FM)s, All Indian Railways.
3. CCM, all zonal Railways.
4. CRB, MT, FC, Secretary, DG/RHS, Railway Board.

5. AM(B), Adv (Finance), AM(IT), AM(C), Adv (Vig), Adv(Rates), ADV(A), EDF(C), ED(X)-I, ED(C&IS), EDV(T), ED/Safety, ED(H), ADG/PR, DFC, DTC(G), JDA and TC(CR), V(SS), PR, TG-I, TG-II, TG-IV, TG-V & F(C) Branches, Railway Board.
6. MD, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, for making necessary changes in the PMS software.
7. MD, IRCTC, 9th Floor, Bank of Baroda Building, 16, Sansad Marg, N.Delhi for necessary action.
8. Director General, Railway Staff College, Vadodara.
9. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector 11, CBD Belapur, Navi Mumbai - 400 014.
10. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
11. Chief Commissioner of Railway Safety, Lucknow.
12. General Secretary, IRCA, Chelmsford Road, New Delhi for issue of necessary correction slip
13. Director, Institute of Rail transport Management (IRTEM), Manaknagar, Lucknow.



(Rohit Kumar) 31/07/17
Dy. Director Passenger Marketing-III
Railway Board