

N.E.RAILWAY

RATES CIRCULAR(General) No. **38** of 2017
(Case No.C/147/0/3/GST/RG)

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

Ref-This Railway Rates Circular(General) No.18 of 2017 Dated 30.07.2017

GM /PM , CRIS and CCM(FM) /WR vide letter under reference above have sought clarification as to whether GST is levilable 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 .

Staff concerned to note and act accordingly.

All CIRCULARS ISSUED ON 01.01.2014 AND ONWARD ARE ALSO- AVAILABLE ON THIS RAILWAY website www.ner.indianrailways.gov.in and the same can also be downloaded DRMs to please ensure compliance by the staff.

(AUTHORITY- Railway Board's letter no.TC-II/2046/2017/GST/Parcel dt 31.07.2017 ,Freight Marketing Circular N0.08 –A of 2017.)

sd
(Jung Bahadur Ram)
ACM/FMSR

FOR GENERAL MANAGER/C
DATED 11 -08-2017

No.C/147/0/3/GST/RG

Copy forwarded for information and necessary action to:-

1-All SS/SMs/NER	11	CAO/FOIS Northern Rly. CRIS, Complex , Chanakyapuri, New Delhi-23
2-All DRMs/Sr.DCMs/DCMs/NER	12	The GS/IRCA/New Delhi.
3-CCM/CCM(PSM)/FM/ FA&CAO / NER/GKP	13	Director, IRITM,Hardoi Bye Pass Road, Kanausi,Manaknagar,Lucknow
4-All PHODs/NER/GKP	14	Secretary,Rly.Rates Tribunal,5,P.V.Cherien Rd.Egmore,Chennai-600105
5-CCM, All Indian Railways	15	Principal / Director of Audit/NER/GKP.
	16	Principal/ZTS/ECR /MFP.
6.Dy.CCM/PS,DY.CCM/UTS,PO/NER/GKP, Dy.COM/Goods,Dy.COM/FOIS	17	DY.CVO(T)/NER/GKP
	18	Dy.CCO, DY. COM/FOIS/DY.COM COACHING , STM COACHING /NER/GKP
	19	SCM/PS, SCM/FSMR/NER , SCM/UTS, SCM/TC, Secy. to CCM/NER
7-Executive Director (Rates) Railway Board, New Delhi.	20	Area Manager/NERGKP/GD,Area Officer,NER/Chhapra
8-CFTM/CPTM/NER/GKP	21	CPRO/N.E.Railway/GKP- For vide publicity.through suitable notice in Print/Electronic Media
9-CCM/KRC, CBD Belapur, New Mumbai-10014 6	22	Incharge/PPM Cell – For Uploading on NER Website
10-MD/CRIS,Chanakyapruj,New Delhi-23	23	Secy to GM/NER/GKP

11/8/17
For General Manager/C