

**NORTH EASTERN RAILWAY**  
**Rates Circular (General) No. 47 of 2017**  
**(Case No. C/147/0/3/GST/RG)**

**Sub. – Levy of GST – transportation of goods by rail.**

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Goods and Service Tax (GST) on transportation of goods by rail has been notified in terms of this Railway's Rates Circular (General) No. 19 of 2017 with effect from 01.07.2017. Please refer to Para 2.0 of this circular wherein commodities which are exempted from levy of GST are given. For better understanding, commodities mentioned are mapped with the commodities mentioned in the IRCA's Goods Tariff as under :

Commodities exempted from levy of GST	Corresponding Commodities as mentioned in the IRCA Goods Tariff No. 48	
Relief material for victims of natural or manmade disasters, calamities, accidents or mishap;	Any material/commodity booked for victims of natural or manmade disasters, calamities, accidents or mishap;	
Defence or military equipment	Any material/commodity booked by Defence or military equipment.	
Newspapers or magazines registered with registrar or newspapers;	Not applicable Commodities not mentioned in the Goods tariff.	
Railway equipment or materials;	Any material/commodity booked for railway's own use.	
Agriculture produce;	<b>Main Commodity Head/Group as per Goods Tariff No. 48 Pt. 1 Vol.1</b>	<b>Individual Commodities.</b>
	Oil cake and seeds (Group 17) (Seeds only)	Cotton seeds, Cotton Seeds waste, Gingelly Seeds, Groundnut Seeds, Linseed, Mustard Seeds, Rape Seeds, Sal Seeds, Soyabeans, Soyabeans Seeds, Sunflower Seeds.
	Miscellaneous (Group 22)	Betal nuts
	(Group 23.c)	Jute, Jute Caddies.
	Cotton and other textiles (Group 25.e)	Cotton half/full pressed, Cotton raw full pressed, Cotton raw.
	Fodder and Husk (Group 25.f)	All commodities mentioned under the Group.
	Fruits and Vegetables (Group 25.h)	All commodities mentioned under Group.
	Groceries (Group 25.i)	Chillies, Jeera, Pepper, Spices, Turmeric.
(Group 25.n)	Bagasse, Sugarcane.	

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28/9/17

Milk, Salt and food grain including flours, pulses and rice; and Organic manure	<b>(Group 23.d)</b>	<b>Milk.</b>
	<b>Salt (Group 19)</b>	<b>All commodities mentioned under the group.</b>
	<b>Food grains, flours and pulses (Group 9)</b>	<b>All commodities mentioned under the Group.</b>
	<b>(Group 23.e)</b>	<b>Organic manures.</b>

With reference to the exemptions of commodities from levy of Goods and Service Tax, Notification/Circulars issued by Ministry of Finance of their official website may also be referred viz. Notification No. 12/2017 –Central Tax (Rate) dated 28.06.2017; Circular No. 1/1/2017 IGST F.No. 354/119/2017-TRU (pt) dated 07.07.2017.

This issues with approval of Accounts Directorate and with the concurrence of Finance Directorate in the Ministry of Railways.

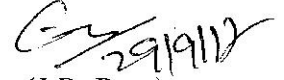
Necessary instructions may please be issued to all concerned.

DRM to please ensure compliance by staff.

Staff concerned to note and act accordingly.

All the circulars issued on and after 01.01.2014 are also available on this railway's **Website [www.ner.indianrailways.gov.in](http://www.ner.indianrailways.gov.in)** and the circulars issued by Railway Board can also be downloaded on **Railway Board's Website [www.indianrailways.gov.in](http://www.indianrailways.gov.in)**.

**Authority- (Railway Board's letter no. TCR/1078/2017/28 Dated 29.09.2017).**



(J.B. Ram)

ACM/HQ

For General Manager/C

Dated 29.09.2017

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

**Copy forwarded for information and necessary action to:-**

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|---|---|
| 1 All SS/SMs/NER  | 13 The GS/IRCA/New Delhi.   |
| 2 All DRMs/Sr.DCMs/DCMs/NER   | 14 Director, IRITM,Hardoi Bye Pass Road, Kanausi,Manaknagar.Lucknow                                   |
| 3 CCM/CCM(PSM)/FM/ FA&CAO / NER/GKP                                 | 15 Secretary,Rly.Rates Tribunal,5,P.V.Cherian Rd.Egmore,Chennai-600105                                |
| 4 All PHODs/NER/GKP   | 16 Principal / Director of Audit/NER/GKP.   |
| 5 CCM, All Indian Railways  | 17 Principal/ZTS/ECR /MFP.  |
| 6 Dy.CCM/PS,DY.CCO/DY.CCM/UTS,PO/NER/GKP                            | 18 DY.CVO(T)/NER/GKP  |
| 7 Executive Director (Rates) Railway Board, New Delhi.              | 19 DY.COM/FOIS/DY.COM COACHING , STM COACHING /NER/GKP  |
| 8 CFTM/CPTM/NER/GKP   | 20 SCM/PS, SCM/FSMR/NER , SCM/UTS, SCM/TC, Secy. to CCM/NER   |
| 9 CCM/KRC, CBD Belapur, New Mumbai-10014 6                          | 21 Area Manager/NERGKP/GD,Area Officer,NER/Chhapra  |
| 10 MD/CRIS,Chanakyapuri,New Delhi-23                                | 22 <b>CPRO/N.E.Railway/GKP- For vide publicity.through suitable notice in Print/Electronic Media.</b> |
| 11 CAO/FOIS Northern Rly. CRIS, Complex ,Chanakyapuri, New Delhi-23 |   |
| 12 Secretary to GM/NER/GKP's – For Kind Information to GM.          | 23 Incharge/PPM Cell – For Uploading on NER Website.  |



For General Manager/C