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**NORTH EASTERN RAILWAY**  
**RATES CIRCULAR (General) No. 38 of 2018**  
 (Case No. C/147/0/3/GST/RG/Pt.I)

**Sub- Exemption of GST on supply of service associated with transit cargo to Nepal and Bhutan.**

A photo copy of Railway Board's letter No TCR/1078/2017/19 dated 19.09.2018 is enclosed for information and necessary compliance please.

All the circulars issued on & after 01.01.2014 are also available on this Railway 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). DRMs to please ensure compliance by the staff. Staff concerned to please note and act accordingly.

Authority:- Railway Board's letter No. TCR/1078/2017/19 dated 19.09.2018

DA/as above

*(Handwritten Signature)*  
 (Radhey Shyam)  
 SCM/FM  
 For General Manager/C  
 Dated 24.09.2018

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

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

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

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

33/c

No.TCR/1078/2017/19

New Delhi, dated 15.09.2018

Principal Chief Commercial Manager,  
All Indian Railways.

Sub: Exemption of GST on the supply of services associated with transit cargo to Nepal and Bhutan.

Please refer to Board's letter of even number dated 27.04.2018 issued in consonance with the Notification No.30 and 42 of 2017 Central Tax (Rates) dated 29.09.2017 and 27.10.2017 exempting GST on the supply of services associated with transit cargo to Nepal and Bhutan. It is brought to the notice of Board that some Railways/Port Trust Railways has charged GST on the transit cargo to Nepal and Bhutan.

In view of the above, please ensure due identification of transit cargo and implementations of the instructions issued on the Levy of GST on supply of services associated with transit cargo to Nepal and Bhutan in co-ordination with FOIS/CRIS.

ST  
24/9/18  
sumptm

Shilpi Bishnoi  
15.09.18

(Shilpi Bishnoi)  
Director Traffic Commercial (Rates)  
Railway Board