

GST Rates applicable to Indian Railway on Output Services rendered

As on 1.7.2017

What is the rate of Tax (CGST/SGST/UTGST/IGST) in respect of Output services provided by Railways ?

- • **Transport of goods by rail – 5%**
- • **Transport of passengers by rail by way of**
 - (i) **By first class -- 5%**
 - (ii) **By air-conditioned coach – 5%**
- • **Retiring room (Tariff per day Upto Rs 999)----Nil**
- • **Retiring room (Tariff per day Rs1000 to Rs 2499)---12%**
- • **Retiring room (Tariff per day Rs 2500 to Rs 4999)---18%**
- • **Retiring room (Tariff per day Rs 5000 or above)---28%**
- • **Rental of immovable property---18%**
- • **Sale of scrap: Ferrous/ Copper/ Glass---18%**
- **Sale of scrap: Wood---5%**

Other Services: All other services provided by IR to business entities shall be covered under Reverse Charge Mechanism, wherein Service Recipient shall pay tax directly