

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

No : TCR/1078/2017/19

Date :01.08.2017

To be issued through mail/post copy

CPM/ FOIS,
Camp: CRIS, Chanakyapuri,
New Delhi - 23.

Sub : Levy of Goods & Service Tax (GST) on Transportation of Goods by Rail.

Ref: GM/FOIS letter no.2017/CRIS/NDLS-HQ/AD/RLYBOARD/FOIS/MISC.CORR/0026/ pt-1 Date 30-06-2017. (S.No.12)

Certain Clarification have been sought by your office vide above referred letter. Clarification have been seen against Para 1.0 and 7.3 by the competent authority and comments thereon are as under:-

Relevant para of RC.19/2017	Issue	Current Implementation	Comments
1.0	GST has been imposed at consolidated value of 5% without any bifurcation of Tax % on individual components i.e. IGST/ CGST/ SGST/ UGST.	Since, in FOIS, GST is a derived value as a summation of individual Tax components viz. CGST + IGST + SGST + UTGST, currently % applicable for IGST has been configured as 5% for scenarios where IGST is applicable. For cases where CGST + SGST/UTSG shall be applicable, CGST has been configured as 5%. However, on Tax Invoices applicable components shall be printed.	IGST/ CGST/ SGST/ UGST as the case may be has to be clearly shown the tax rate in the tax invoice i.e. CGST and SGST shall be shown as 2.5% each in the tax invoice.
7.3	Non-Rounding off of GST & GST components. Rounding off of chargeable freight after levy of GST.	As done in Service Tax regime, the freight shall be first Rounded off to nearest rupee. Taxes shall be calculated on rounded off freight and same shall be individually rounded off. The net payable amount shall be sum of Rounded off freight and Rounded off Taxes.	There is difference between service tax rules and GST Act. In service tax, rules are notified departmentally from time to time whereas GST rates are notified through gazette notification with the consent of GST council. Therefore, we must not give room to complaint to non-recovery of GST rates as per Gazette notification. Calculation of GST upto two decimal places will stand the scrutiny of GST audit. The rounding off of GST shall be done in terms of RC.19/2017

Shilpi Bishnoi
01.08.17
(Shilpi Bishnoi)

Director Traffic Commercial (Rates)
Railway Board