

GOVERNMENT OF INDIA  
MINISTRY OF RAILWAYS  
RAILWAY BOARD

No. TCR/1078/2006/15 pt

dated 14.07.2017

General Manager, FOIS,  
CRIS,  
Chanakya puri,  
New Delhi.

**Sub: Implementation of GST – booking of HSD oil meant for  
Railways – to pay basis.**

References have been received regarding levy of GST on transportation of HSD oil when consigned to Indian Railways. Matter has been examined and the competent authority has decided that HSD consigned to Railways will continue to be booked on 'to-pay RR' basis without levy of 'to-pay' surcharge in terms of para 2 of Rates Circular No. 105 of 2006 dated 04.12.2006, and re-iterated vide letter No.TCR/1078/2006/15 dated 27.02.2017. Regarding levy of GST, it will be levied @ 5% in accordance with para 7.4 of Rates Circular No.19 of 2017. RR-cum-tax invoice shall be generated at source with GST amount.

*Shilpi Bishnoi*  
14.07.17

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

Issue in detail under examination  
on file No. 1078/2006/15 Pt. in consultation  
with Mech. Dte. Views of GD Bhatnagar has  
been called for