



GST Cell
EAST CENTRAL RAILWAY

No.Books/GST/17-18/Pt 1

Date: 19.07.2017

All PHOD's/ECR/HJP
DRM's/DNR, DHN, MGS, SEE & SPJ

Sub:- Rates of GST.

Please find enclosed herewith the rates of GST along with Service Classification/HSN Code for your kind information and perusal.

DA : 04 Pages.


Kumar Uday 19/07/17
(KUMAR UDAY)
DY.FA&CAO/F&B

FAWSTEER@GMAIL.COM

EAST CENTRAL RAILWAY

पूर्व मध्य रेलवे

EAST CENTRAL RAILWAY						
GST CELL						
No. Books/GST/17-18/Pt I				Dt. 05/07/17		
AMENDMENT 5						
Sl No.	Activity	Accounts Classification	HSN	Service Classification	GST Rate	Authority
1	Passenger Fares (Other than exempted class)	X110		996421	5%	Commercial Circular 41 of 2017
2	AC/First class Coaches in Special trains & Carriages booked for non military	X210		996421	5%	
3	Luggage Charges for any class booked as merchandise	X310		996512	5%	Freight Marketing Circular 08 of 2017
4	Parcels booked by Railways	X410		996512	5%	
5	Parcel Vans leased out	X410		996512	5%	
6	Postal trains	X610		996512	5%	
7	Hiring of Postal Vans & Compartments	X620		996512	5%	
8	Post office bags as Parcel	X630		996512	5%	
9	Penalties for irregular travel	X710		996421	5%	
10	Demurrage on Parcel	X721		996512	5%	
11	Demurrage on Parcel	X722		996512	5%	Board's letter No TCR/1078/82017/19 dt. 30/6/2017
12	Transport of Goods by Rail (Coal)	X110		996512	5%	
13	Transport of Goods by Rail (POL)	X120		996512	5%	
14	Transport of Goods by Rail (Firewood and Other fuel)	X130		996512	5%	
15	General Merchandise (Container Traffic)	X210		996512	5%	
16	Transport of Goods by Rail (Other General Merchandise)	X230		996512	5%	
17	Misc. goods earnings(Demurrage)	X610		996512	5%	
18	Misc. goods earnings(Wharfage)	X620		996512	5%	



Board's letter No
TCR/1078/82017/
19 dt. 30/6/2017

Sl No.	Activity	Accounts Classification	HSN	Service Classification	GST Rate	Authority
19	Misc. goods earnings (Sundries, Terminal Access charges, shunting/stabling/Haulage/Detention charge, Punitive charges for overloading, charges for unloading, charges for dummy wagons, Hire/Haulage of Crane, charges for empty wagon on private account, Engine haulage charges, Reweighment of wagons, Special train charges, hire charges for test wagon, hire charges for wagon interchange, infringement charges etc.)	Y630		997311	5%	Board's letter No TCR/1078/82017/19 dt. 30/6/2017
20	Misc. goods earnings (Siding Charges)	Y630		997215	5%	
21	All penalties/Penal charges					
22	Renting of Retiring Rooms at Railway Stations Tariff upto Rs 1000 per day	Z221		996311	Exempt	Board's letter No. 2017/RS(G)/779/2 Dt. 20/6/17
23	Renting of Retiring Rooms at Railway Stations Tariff (Rs. 1000-2499 per day)	Z221		996311	12%	Board's letter No. 2017/RS(G)/779/2 Dt. 20/6/17
24	Renting of Retiring Rooms at Railway Stations Tariff (Rs. 2500-7499 per day)	Z221		996311	18%	Board's letter No. 2017/RS(G)/779/2 Dt. 20/6/17
25	Renting of Retiring Rooms at Railway Stations Tariff (Above Rs 7500 per day)	Z221		996311	28%	Board's letter No. 2017/RS(G)/779/2 Dt. 20/6/17
26	Land rent charges for Land leased out for building purposes.	Z241		997215	18%	
27	Land rent charges for Land leased out for others purposes.	Z242		997215	18%	
28	Property Development of land/airspace	Z243		997215	18%	



Sl No.	Activity	Accounts Classification	HSN	Service Classification	GST Rate	Authority
29	Right of way for OFC laid by/for Rail Tel	Z244		997215	18%	
30	Right of way/way leave facility for others	Z245		997215	18%	
31	Receipts from car/ scooter /cycle parking at stations/Railway premises	Z246		997215	18%	
32	Registration Fees for construction of private sidings	Z247		995421	18%	
33	Departmental Catering Stalls –Static Units not having facility of air conditioning or central heating at any time during the year	Z310		996331	12%	Railway Board Commercial Circular 48 of 2017
34	Departmental Catering Stalls –Static Units having facility of air conditioning or central heating at any time during the year				18%	Railway Board Commercial Circular 48 of 2017
35	Departmental Catering for Mail/Express Trains	Z320		996335	18%	Railway Board Commercial Circular 48 of 2017
36	License fee and fines from Contract Catering-Pantry cars or station catering stalls/restaurant leased out	Z331		997212	18%	
37	Sale of Wagon, Coaches, Rolling Stock				5%	
38	Sale of Scrap (Ferrous)	Z530	4401		18%	
39	Sale of Scrap (Glass)	Z530	7001		18%	



Sl No.	Activity	Accounts Classification	HSN	Service Classification	GST Rate	Authority
40	Sale of Scrap (Copper)	Z530	7204		18%	Board's letter No. 2017/RS(G)/779/2 Dt. 20/6/17
41	License fee from space let out for Advertisement	Z610		998362	18%	
42	Renting of Space: ATM/STD-PCO/Shops operated by licensee	Z653		997215	18%	
43	License Fee from Bookstalls	Z655		997212	18%	
44	Electricity and Water Charges				Exempted	
45	Staff Cost (Please provide details)					

1. For CGST & SGST rate of IGST in two equal parts.

2. For Railway Catering-mobile/Static, rates remain unchanged as per Commercial Circular 78 of 2012 and are now presumed as having GST of 12%/18% as applicable. From catering charges collected, appropriate GST would now have to be shown as output liability. Authority- Commercial Circular 48 of 2017.

