



**GST Cell**  
**EAST CENTRAL RAILWAY**

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

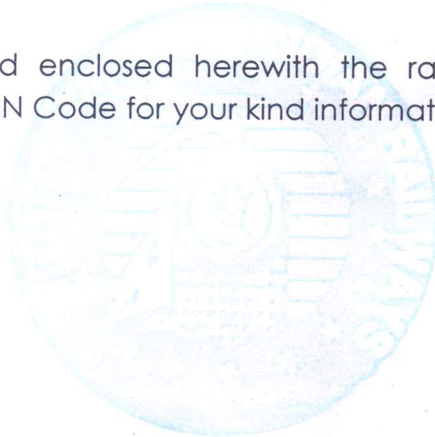
Date: 19.07.2017

**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*  
**(KUMAR UDAY)**  
**DY.FA&CAO/F&B**

FAWSTEER@GMAIL.COM

## 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%	
4	Parcels booked by Railways	X410		996512	5%	
5	Parcel Vans leased out	X410		996512	5%	
6	Postal trains	X610		996512	5%	Freight Marketing Circular 08 of 2017
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%	
12	Transport of Goods by Rail (Coal)	Y110		996512	5%	
13	Transport of Goods by Rail (POL)	Y120		996512	5%	
14	Transport of Goods by Rail (Firewood and Other fuel)	Y130		996512	5%	
15	General Merchandise (Container Traffic)	Y210		996512	5%	
16	Transport of Goods by Rail (Other General Merchandise)	Y230		996512	5%	Board's letter No
17	Misc. goods earnings(Demurrage)	Y610		996512	5%	TCR/1078/82017/
18	Misc. goods earnings(Wharfage)	Y620		996512	5%	19 dt. 30/6/2017



