

Sub: Notification of GST Rates on Good and Service

Goods and Services Tax will be applicable from July 01, 2017. Central Board of Central Excise on their website (cbec.gov.in) have indicated rates for various Goods and Services. An indicative list is at Annexure A. The good and services will include Rolling Stock, Plant and Machinery, track and related structures, Buildings (Service and residential), Signalling and associated equipment, way leave facilities etc.

It is essential to notify the rates to Railway for the respective goods and services. An urgent action in the matter is requested.

DA: As above

AC/VA
05.06.2017

AM/C

AM/CE

AM/Electrical

AM/ME

AM/PU

AM/T&C

AM/Tele

AM/Stores

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GST on Output services:

Activity	Rate of Tax
Transport of goods by rail	5% with ITC of input services
Transport of passengers by rail (other than sleeper class)	5% with ITC of input services
Retiring room (Tariff per day Upto Rs1000)	Exempt
Retiring room (Tariff per day Rs1000 to Rs 2500)	12% with full ITC
Retiring room (Tariff per day Rs2500 to Rs 5000)	18% with full ITC
Retiring room (Tariff per day Rs 5000 or above)	28% with full ITC
Rental of immovable property	18% with full ITC
Sales of Wagons, Coaches, Rolling-stock	5% with full ITC (no refund of excess ITC)
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

GST on Input

Chapter	Activity	Rate of Tax
25	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast.	5%
44	Railway or tramway sleepers (cross-ties) of wood.	12%
73	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips bedplates, ties and other material specialized for jointing or fixing rails.	18%
85	Electrical signalling, safety or traffic control equipment for railways,	28%
86	1. Rail locomotives powered from an external source of electricity or by electric accumulators.	5% with no refund of ITC accumulation

	<p>2. Other rail locomotives, locomotive tenders, electric locomotives, steam locomotives and tenders.</p> <p>3. Selfpropelled railway or tramway coaches, vans and trucks other than those of heading</p> <p>4. Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).</p> <p>5. Railway or tramway passenger coaches, not selfpropelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not selfpropelled</p> <p>6. Railway or tramway goods vans and wagons, not self-propelled.</p> <p>7. Parts of railway or tramway locomotives or rolling-stock, such as Bogies, bissel bogies, axles and wheels, and parts thereof.</p> <p>8. Railway or tramway track fixtures and fittings; mechanical (including electro- mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.</p>	
87	<p>Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.</p>	28%