

तार : 'फूडकोर्प'
Gram : 'FOODCORP'
फैक्स नं.: एचएफसीआई एन डी
Fax No.: HFCI ND

भारतीय
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No. F-19/GST/ 2017-18/Part-I/Fin/GST_19

Dated: - 31.07.2017

GST CELL

Reference is drawn towards communications received from field offices regarding applicability of GST on Demurrage & Wharfage Charges levied by Railways.

As per the E&Y, out GST tax consultant as well as Ministry of Railway's Circular no. 19 of 2017 dated 30.06.2017(copy enclosed) the Demurrage/Wharfage charges is in the nature of transportation of goods by rail. Further transportation of food grains/ pulses/rice is exempted under the GST Law.

Therefore GST on Demurrage/Wharfage charges is NIL. Hence, there shall not be any liability on FCI to discharge GST in respect of demurrage/wharfage charges .

Further, in case the GST is being charged on the Demurrage/Wharfage charges, the subject matter may be explained to concerned Railways authority by inviting their attention to the above mentioned Railway Circular. However in case of no resolution at field level, matter may be escalated to Movement Division , Headquarters to take up with Railways.

The above is for information and compliance.

अक्षय विशाल

(Akshay Vishal)

General Manager (Finance)

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