

नाम : 'फूडकोर्प'  
Gram : 'FOODCORP'

फैक्स नं: एचएफसीआई एन डी

Fax No.: HFCI ND

भारतीय  
खाद्य  
निगम



FOOD  
CORPORATION  
OF INDIA

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सं. एफ -19 / जीएसटी / 2017-18 / भाग- I / फिन / जीएसटी \_54

दिनांक: - 05.04.2018

### जीएसटी अनुभाग

Reference is drawn towards communications received from field offices regarding applicability of GST on Siding/Shunting charges levied by Railways in relation to transportation of exempted goods viz. food grains/pulses/rice.

As per Ministry of Railway's Circular no. 19 of 2017 dated 30.06.2017(copy enclosed) all ancillary charges including Siding and Shunting charges are being classified by Railways as 'transportation of goods by Rail' and accordingly GST rate of 5% is being applied on the same..

Transportation of food grains/ pulses/rice by rail is fully exempted under the GST Law. In relation to the transportation of aforesaid goods, apart from freight charges, Railways is also charging siding/shunting charges in relation to each of such transportation.

In view of the fact that such siding/shunting charges are ancillary in nature to the main activity of transportation of food grains/ pulses/rice by rail, a view can be taken that no GST shall apply on such ancillary charges considering the aforesaid exemption. Further such ancillary activities shall not attract reverse charge.

Further, in case GST is being charged on the Siding/Shunting 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, keeping in view essential requirement of railway transactions for FCI operations, railway GST invoice may be honoured and GST charged on the Siding/Shunting charges i.e. 5% may be paid to the railways. Such cases may be referred to Taxation Division, FCI, HQRs to take up with Railways (through Movement division, FCI, HQRs).

This is for your information and necessary action please.

संलग्न:- यथोपरि

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सपना  
5.4.18.

(सपना नारायण)  
उप महाप्रबंधक (वित्त)

### वितरण:

1. सभी ईडी (जोन) / जीएम (क्षेत्र), एफसीआई;
2. जीएम (एफ एंड ए) / डीजीएम (एफ एंड ए), जेडओ / आरओ, एफसीआई;
3. सभी क्षेत्रीय प्रबंधक, एफसीआई, डीओ;
4. निदेशक (आईएफएस), गुड़गांव;
5. सभी ईडी, एफसीआई, मुख्यालय, नई दिल्ली;
6. पीएस से सीएमडी;
7. एजीएम (बिल), एफसीआई, मुख्यालय, नई दिल्ली;
8. जीएम (एफएपी), एफसीआई, मुख्यालय, नई दिल्ली;
9. जीएम (आईटी), एफसीआई, मुख्यालय .....एफसीआई वेबसाइट पर अपलोड करने के लिए;
10. जीएम(हिन्दी सेल), एफसीआई, मुख्यालय..... कंटेंट को हिंदी में परिवर्तित करने के लिए।