



भारत सरकार
GOVERNMENT OF INDIA

**OFFICE OF THE PRINCIPAL COMMISSIONER
CENTRAL GOODS AND SERVICES TAX COMMISSIONERATE: NOIDA
C-56/42, RENU TOWER, SECTOR-62, NOIDA**

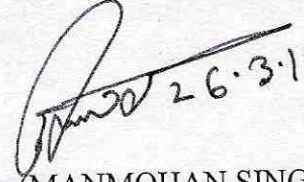
C.No.V(30)Tech/Trade Notice/N-I/07/2016/Pt./ | 2194 (S/L) Dated:- .03.2018
27/3/18

**TRADE NOTICE NO. 09/TECH/CGST-NOIDA/2018
DATED: .03.2018**

Subject – Clarification on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86 - Reg.

Please find enclosed herewith a Circular No. 30/04/2018-GST dated 25.01.2018 issued under F. No. 354/1/2018-TRU by the Government of India, Ministry of Finance, Department of Revenue, Tax Research Unit, Central Board of Excise and Customs, for information, guidance and necessary action on the above subject.

2. All the Trade Associations / Chambers of Commerce, Member of Regional Advisory Committee (SSI Sector, Organized and Central Excise Sector) and field formations are requested to bring the contents of this Trade Notice to the knowledge of their constituent members and all concerned.
Encl: As above.


26.3.18

(MANMOHAN SINGH)
COMMISSIONER
CGST COMMISSIONERATE: NOIDA

Copy for information to:-

1. The Chief Commissioner, CGST, Meerut Zone, Meerut.
2. The Principal Commissioner / Commissioner, CGST Meerut / Noida Customs / Ghaziabad / Dehradun / GautamBudh Nagar / Audit, Meerut / Audit-Noida.
3. P.A. to the Chief Commissioner / Additional Commissioner, CGST, Meerut Zone, Meerut.
4. The Joint Commissioner (P&V), CGST, Commissionerate Noida.
5. The Joint Commissioner (A.E.), CGST, Commissionerate Noida.
6. The Joint Commissioner in charge of Division-I / II / III / IV / V /VI/ Hapur of CGST, Commissionerate Noida.
7. The Deputy / Assistant Commissioner, GST Division-I / II / III / IV / V /VI/ Hapur, of CGST, Commissionerate Noida. All field formations are directed to bring the contents of this Trade Notice to knowledge of all assesses falling in their respective jurisdiction.
8. All Members of PGC (As per mailing list).
9. All R.A.C. Members / All Help Centre Members (As per mailing list).
10. P.A. to the Commissioner, CGST, Commissionerate Noida.
11. The Superintendent (Systems), CGST, Commissionerate Noida for uploading in CGST Noida Website.
12. Notice Board / Guard File.


26/03/2018
SUPERINTENDENT (TECH)
CGST : NOIDA

F.No.354/1/2018-TRU
Government of India
Ministry of Finance
Department of Revenue
(Tax Research Unit)

**North Block, New Delhi
Dated, 25 January, 2018**

To

Principal Chief Commissioners/Principal Directors General,
Chief Commissioners/Directors General,
Principal Commissioners/Commissioners,
All under CBEC.

Madam/Sir,

Subject: Clarification on supplies made to the Indian Railways classifiable under any chapter, other than Chapter 86 – regarding.

Representations have been received that certain suppliers are making supplies to the railways of items classifiable under any chapter other than chapter 86, charging the GST rate of 5%.

2. The matter has been examined. Vide notification No. 1/2017 –Central Tax (Rate) dated 28th June, 2017, read with notification No. 5/2017-Central Tax (Rate) dated 28th June, 2017, goods classifiable under Chapter 86 are subjected to 5% GST rate with no refund of unutilised input tax credit (ITC). Goods classifiable in any other chapter attract the applicable GST, as specified under notification No. 1/2017 –Central Tax (Rate) dated 28th June, 2017 or notification No.2/2017-Central Tax (Rate) dated 28th June, 2017.

3. The GST Council during its 25th meeting held on 18th January, 2018, discussed this issue and recorded that a clarification regarding applicable GST rates on various supplies made to the Indian Railways may be issued.

4. Accordingly, it is hereby clarified that

- only the goods classified under Chapter 86, supplied to the railways attract 5% GST rate with no refund of unutilised input tax credit and
- other goods [falling in any other chapter], would attract the general applicable GST rates to such goods, under the aforesaid notifications, even if supplied to the railways.

Yours faithfully,

(Mahipal Singh)
Technical Officer (TRU)
Email: mahipal.singh1980@gov.in

System