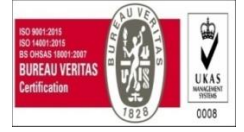




**केन्द्रीय भण्डारण निगम**  
(भारत सरकार का उपक्रम)  
**CENTRAL WAREHOUSING CORPORATION**  
(A Govt. of India Undertaking)  
जन-जनकेलिएभण्डारण/ Warehousing for Everyone



CWC-FD/CA-Taxation Circular/2021-22

Date: 04<sup>th</sup> September, 2021

**GST CIRCULAR NO. 35**

**Sub: Accounting/ GST Compliances of income from Container Rail Transportation (CRT) operations with respect to exempted commodities**

1. Entry no. 20 of notification no. 12/2017-Central Tax (Rate) dated 28<sup>th</sup> June 2017, provides GST exemption on following services-  
SAC 9965: Services by way of **transportation by rail** or a vessel from one place in India to another of the following goods –
  - (a) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;
  - (b) defence or military equipments;
  - (c) newspaper or magazines registered with the Registrar of Newspapers;
  - (d) railway equipments or materials;
  - (e) **agricultural produce**;
  - (f) milk, salt and **food grain including flours, pulses and rice**; and
  - (g) organic manure.
2. CWC is providing container rail transportation services on the routes of JNPT to TKD/Patparganj, Mundra to TKD/Patparganj and vice versa and income from the CRT operations is booked in Regional Office Mumbai, Ahmedabad and Delhi .
3. Queries have been received from Regional Offices with respect to accounting / GST compliances in case where CWC provides transportation services for carrying **exempted goods** by container rail and collects the Freight Charges. In this regard, it is clarified that as and when any of the above goods listed in Sr No 1 above are transported by CWC in rail, a **bill of supply** needs to be issued with **SAC Code 996512**. Further the commodity which is being transported should be clearly indicated on the face of the invoice. In no case, tax invoice can be issued in transporting the above goods, as no GST is applicable on same.
4. For accounting of income from carrying such exempted goods, , a new ledger code-30302 by the name of “**Income from Freight Charges (CRT) -GST Exempted**” with **SAC 996512** has been opened in Tally ERP of the concerned Regions i.e. Delhi, Mumbai and Ahmedabad.

5. As the Ledger for accounting of Freight Charges for GST Exempted goods was not there earlier, any accounting entries related to above services (in case passed in any other Ledger in FY 2021-22 ) are advised to be corrected and may be shifted to the new accounting ledger 30302.

**(Amit Puri)**  
**GM (Tax & A/cs)**

**Distribution to:**

1. All Regional Managers of CWC
2. All DGMs/AGMs/Managers/ (Sr.) Asstt. Managers /Accountants in Finance, Accounts & Internal Audit Wings of all ROs.

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3. GGM(F&A), CWC, Corporate Office, New Delhi
4. PPS to GGM(Systems), CWC, CO, New Delhi place this Circular on CWC's website