



कोलकाता पत्तन न्यास  
KOLKATA PORT TRUST  
हल्दिया गोदी परिसर  
HALDIA DOCK COMPLEX  
यातायात परिचालन (रेलवे) का कार्यालय  
Traffic Operation (Railway)'s Office



No.: TRC-9/ 2017/57

Dated: April 10, 2017.

**CIRCULAR**

**Sub: Remittance of Service Tax levied on Railway Demurrage charges.**

This is to bring to the notice of all railway users at HDC that as per S.E. Railway special Rates Circular No. RA47/710/33/S. Tax/Pt/Misc-2 dated 07.03.2017, a J.P.O. on collection and remittance of Service Tax has been circulated and the relevant paragraph 1.23 of the subject circular is produced below:

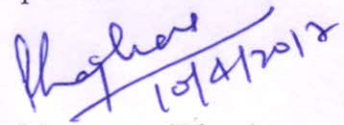
**QUOTE**

There is no liability on the part of Railways to collect Service Tax on Demurrage and Wharfage Charges. CGS/Station Master should ensure that Demand Note/Receipt issued for collection of DC/WC should only reflect the DC/WC amount with the following foot note.

**“Customer shall solely be liable for paying applicable Service Tax directly, under Reverse Charge Mechanism”**

**UNQUOTE**

This is for favour of information and mandatory compliance please.

  
Sr. Dy. Manager (Rlys.),  
Haldia Dock Complex.