

Ref. no. : GR /TN/2017-2018/ALL/02

Dated : 30th June 2017

Dear Valued Customer,

Greetings from Gateway Rail,

This is with reference to **Goods and Service Tax (GST)** being implemented w.e.f. July 1st, 2017 by the Government of India vide Notification no 9/2017 dated 28th June 2017.

Further, vide Notification No 3/2017 dated 28th June 2017, the Central Government appoints 1st Day of July'2017 to enforce Integrated TAX (IGST).

The applicable rates of GST and IGST for the services provided by Gateway Rail Freight Limited are as per below table :

Tax Rates applicable on different services		Intra-State (within state) Billing		Inter-State Billing
Entry No/Service Accounting Code(SAC)	Name of Service	SGST	CGST	IGST
996512	Rail	6%	6%	12%
996729	Storage & Warehouse	9%	9%	18%
996711	Cargo Handling	9%	9%	18%
997212	Renting of immovable properties	9%	9%	18%
998599	Business Auxilliary	9%	9%	18%

In case of Road Transportation services, recipient of service shall pay the tax under Reverse charge at the rate of 5%.

For any further queries, please feel free to contact us on Customerservice@gatewayrail.in.

Best Regards,
Customer Service Desk
Gateway Rail