

INDIAN RAILWAY WELFARE ORGANISATION

Circular / Information Note

Subject: Applicability of GST from 01-07-2017

Members are aware that GST is applicable on various goods and services, which includes construction services also, with effect from 01-07-2017. As per the GST Act, GST is payable on the following types of services at the rates indicated against each.

S. No.	Type of Services	% Rate of GST
i	Booking money (on receipt of allotment letter)	5%–12% (depends on project)
ii	Instalment amount	5%–12% (depends on project)
iii	Parking charges	5%–12% (depends on project)
iv	EC – interest on late joining	5%–12% (depends on project)
v	Interest on late payment	12%
vi	Membership fee	18%
vii	Transfer fee	18%
viii	Penalty amount on account of withdrawal / cancellation	18%
ix	Administrative expenses (on late possession of DU)	18%
x	Processing fee	18%

All concerned may please note that GST as per the above rates must be paid in addition to IRWO's charges while sending their remittances to IRWO for different services.