

## **Important Policy Measures for Freight Customers**

To promote economic activities in the country during covid pandemic, Indian Railways has taken a number of freight policy measures. More relaxations have been provided to the customers by slew of incentives announced by Indian Railways. These incentives are expected to boost the economy of the country. Details of the initiatives duly referring circular/policy letter are given below. For details of the initiatives, customers may visit the Traffic Commercial Directorate of at Indian Railways website ([www.indianrailways.gov.in](http://www.indianrailways.gov.in)). Customers may get in touch with Sr. Divisional Commercial Manager at division level or Chief Commercial Manager (FM) at zonal railway level for any freight traffic related query. Customers may also visit the website of FOIS ([www.fois.indianrail.gov.in](http://www.fois.indianrail.gov.in)) to know more about freight traffic and policies.

### **A. FREIGHT INCENTIVE SCHEMES:**

**i) Automatic Freight Rebate Scheme for traffic loaded in Traditional Empty Flow Directions (TEFD)-** Railway indentifies the routes where it operates a certain number of empty wagons annually. In a endeavour to convert these empty movements to loaded, it offers discounted freight in these empty flow routes, i.e. at Class LR1/Class 100/Class 110 for train load/wagon load, respectively. Discount is granted automatically through system on Railway Receipts itself, i.e., no action to be taken by customer. Details of notified routes and terms & conditions are as per the circular.

*(Rates Circular No. 8 of 2020 and its corrigendum No.1 dt.30.06.2020)*

**ii) Long Term Traffic Contract (LTTC)** is a policy which provides freight stability to its customer in the current year of the agreement. It also offers rebate in freight based on incremental growth in Gross Freight Revenue GFR as well as for retention of traffic volumes. Freight rebate is also available for retention of GFR in each year of the agreement period. Customers are required to apply for and sign contracts with Zonal Railways to avail this scheme.

*(Rates Circular No.14 of 2017)*

**iii) Busy Season Charge** which was levied during October-June (with some exceptions) @15% on all goods traffic has been withdrawn from 01.10.2019 for all traffic; except Iron Ore and POL traffic. This has provided a direct huge reduction in freight charges.

*(Corrigendum No.1 dt.12.09.2019 to Rates Master Circular/Dynamic Pricing Policy/2015/0)*

**iv) Round Trip Tariff (RTT)** policy has been implemented from 01.07.2020. Under this policy, freight discount is granted to traffic if customer offers to book traffic in onwads as well as return direction. The return traffic under this traffic is charged at lower of the two classes of onward vis a vis return traffic. Effectively both onwads at return traffic/commodities are charged at lower class among these, subject to terms and conditions applicable.

*(Rates Circular No.11 of 2020)*

**v) Incentive to fly ash:** 40% discount in freight is granted to fly ash traffic booked in Open Stock; both in bagged condition as well as bulk/loose condition. Fly ash loaded in flat wagons is also

granted 40% concession if loaded in bagged condition. Fly ash in covered wagons in bagged condition is now charged at Class LR1.

[\(Rates Circular No.09 of 2020 and its corrigendum No.1 dt.03.08.2020\)](#)

vi) **Short lead concession** has been re-introduced from 01.07.2020 under which discount in freight at the rate of 50%, 25% and 10% is granted to the traffic booked upto 0-50KM, 51-75KM and 76-90 KM respectively except Coal & Coke and Iron ore traffic. Further, Zonal Railways have been empowered to get into long term contracts with customers for short lead traffic.

[\(Rates Circular No.16 of 2020 and its corrigendum No.1 dt.05.08.2020\)](#)

vii) **Concession on long lead traffic** has been introduced from 01.07.2020 for Coal & Coke, Iron ore and Iron & Steel traffic under which discount in freight is granted for long lead traffic. Coal & Coke traffic for distance >1400KM is granted 20% concession, Iron & Steel for distance >1600KM and >700KM is granted 20% concession and 15% concession, respectively; and Iron Ore traffic for distance >1500 Km is granted 20% concession. Details may be seen in the circular attached.

[\(Rates Circular No.15 of 2020\)](#)

viii) **Terminal Access Charge(TAC)**- Concession @50% has been granted on container traffic handled at Group-III CRTs(Container Rail Terminals). It may be noted that some Railway goods sheds are notified as CRTs which container traffic may use on payment of TAC. Group-III terminals are those that handle less than seven rakes a month. These are categorized by concerned Zonal Railways.

[\(Corrigendum No.37 dt.14.07.2020 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

ix) 5% concession on Haulage Charge per TEU rates has been permitted on loaded containers with effect from 04.08.2020 to 30.04.2021. Haulage Charges for containers are levied at different rates for loaded and empty containers & empty wagons. These also vary for different weight slabs in case of loaded containers.

[\(Corrigendum No.7 dt.03.08.2020 of Rates Circular No.20 of 2018\)](#)

x) **Stabling charges for container traffic** are not being levied from 18.05.2020 to 31.10.2020 as a relief measure during difficult economic conditions prevailing currently. Stabling Charges are levied for occupation of railway lines by container wagons.

[\(Board's letter No.TC-I/2019/201/6 dt.03.08.2020\)](#)

xi) **25% concession on Haulage Charge** has been permitted in case of empty containers and wagons till 30.04.2021. Haulage Charges for containers are levied at different rates for loaded and empty containers & empty wagons. The current rates are prescribed in Rates Circular No.20 of 2018.

[\(Corrigendum No.6 dt.01.05.2020 to Rates Circular No.20 of 2018\)](#)

xii) **Non-levy of Terminal charges at unloading point** for the traffic booked to and from notified alternate goods shed instead of busy goods shed. Terminal charge is otherwise levied at

Rs.20 per tonne for goods sheds and PFTs. This intends to offer efficient and faster handling of goods at less busy terminals for benefit of customer. This will also help Indian Railway in better utilization of its terminal infrastructure.

[\(Rates Circular No.14 of 2020\)](#)

**xiii) Permissible Carrying Capacity** for loading of Pet Coke in Open wagons has been reduced, thereby, reducing the chargeable tonnage per wagon. This has been done with a view to make Pet Coke freight more viable by eliminating the payment of dead freight by customer, as pet coke is high volume-low weight commodity.

[\(Corrigendum No.2 dt.25.06.2020 and Corrigendum No.4 dt.03.08.2020 to Rates Master Circular/PCC/CC+8 etc/2020/0\)](#)

**xiv) Inventive Scheme for loading of Bagged consignment in open and flat wagons** – This scheme endeavour to utilize open and flat wagons for loading of commodities that otherwise favour covered wagons. Rebate of 20% on cement, china clay, chemical manure, food grain etc.; and rebate of 30% on fly ash, urea is offered. Further, as industry demanded for permitting large sized bags so that it could result in cost savings to customers, same has been permitted upto 2.5 tons per bag for open wagons (only).

[\(Rates Circular No.27 of 2016 and its corrigendum No.3 dt.03.10.2019\)](#)

**xv) Rates for NMG rakes have been notified for movement to Bangladesh Railway**

[\(Board's letter No.2020/TT-VI/71/BDR/01 dated 19.08.2020\)](#)

**xvi) 25% concession extended** with retrospective effect i.e. from 30.04.2020 from new loading point Lingraj SILO siding of MCL (LSST) for movement of NTPC's coal traffic over East Coast Railway. This is a special case of MGR(Merry Go Round) operation system for transportation of coal.

[\(Board's Letter No.1078/2020/10 dated 13.08.2020\)](#)

**xvii) Rebate in freight for commodities loaded in privately owned wagons notified for the period from 01.10.2020 to 30.09.2021.** These are the private wagons procured before currently prevailing wagon investment schemes.

[\(Rates Circular No.24 of 2020\)](#)

**xviii) Debit/Credit system of Demurrage** has been permitted in case of private sidings, upto 30.09.2021. Demurrage is a charge levied for detention of wagons beyond permissible free time. It is levied on each case of loading and unloading separately. However, now this policy initiative permits demurrage for private sidings to be charged on monthly basis, and to debit-credit or to adjust the time saved in one wagon against other, subject to laid down terms and conditions.

[\(Corrigendum No.11 dated 14.09.2020 to Rates Master Circular/Demurrage-Wharfage-Waiver/2016/0\)](#)

**xix)** Free time for loading/unloading increased in case of bagged consignment in open wagons at EOL terminals from three hours to six hours, upto 31.03.2021

[\(Corrigendum No.12 dated 25.09.2020 to Rates Master Circular/Demurrage-Wharfage-Waiver/2016/0\)](#)

**xx)** **Penalty for overloading-** Detention Charge levied @5000/- per overloaded wagon has been withdrawn. Punitive Charge rules have been revised such that on detection of overloading at other than originating point, if customer carries out load adjustment at such point, Punitive Charge will be levied for the distance travelled by the train from originating station to the load adjustment point, rather upto destination point as was the previous rules.

[\(Corrigendum No.2 dt.16.09.2020 to Rates Master Circular/Weighment/2019/0\)](#)

**xxi)** PCC and loading tolerance of BCFC and BCFCM wagons notified. Since these wagons are loaded using precision loading mechanism using controlled discharge techniques, therefore, loading tolerance for these wagons have been reduced. This results in higher permissible carrying capacity(PCC). It benefits both customer and railways by increasing the throughput. These wagons are largely used to carry cement, fly ash etc.

[\(Corrigendum 6 dated 17.09.2020 to RMC/PCC/CC+8 etc./2020/0\)](#)

## **B. TRANSPORTATION PRODUCT**

Indian Railway has encouraged full rake load traffic so as to promote efficiency of operations and economy of scale. Standard composition of various type of wagons is laid down in RMC/2020 for block rake/mini rake/two point rake etc. However, certain transportation products have been designed for use of less than full train load traffic, which largely permit booking of piecemeal traffic at trainload rates subject to certain terms and conditions. Details of which are also laid down in aforementioned circular.

Recent relaxations granted in conditions governing these transportation products are as below:

**i)** **Minimum number of wagons for availing trainload benefit** for BCNHL has been reduced from 57 wagons to 42 wagons initially w.e.f. 16.04.2020 till 30.09.2020. Now further extended upto 31.12.2020.

[\(Corrigendum No.30 dt.15.04.2020 and Corrigendum No.31 dt.19.05.2020 to Rates Master Circular/2016 on block rakes/mini rakes/two point combination etc. Corrigendum No.07 dt.30.09.2009 to Rates Master Circular on block rakes/mini rakes/two point combination etc./2020\)](#)

**ii)** **Supplementary charge** which was levied @5% on Mini Rake and Two point rake has been withdrawn from 01.10.2019.

[\(Corrigendum No.22 dt.12.09.2019 and Corrigendum No.24 dt.20.09.2019 to Rates Master Circular/2016 dated 14.07.2016 on block rakes/mini rakes/two point combination etc.\)](#)

**iii) Distance for operation of Mini Rake (20 wagons)** has been increased to 1500KM. Mini rakes have also been permitted beyond 1500KM upto 2000KM and beyond 2000KM on payment of supplementary charge @7.5% and @10%, respectively. This charge is levied on graded manner, i.e. only for the relevant distance. This is valid upto 31.12.2020.

[\(Corrigendum No.30 dt.15.04.2020 to Rates Master Circular/2016 dated 14.07.2016 on block rakes/mini rakes/two point combination etc.; Corrigendum No.4 dated 28.08.2020 to RMC on Block Rakes/Mini Rake/Two Point Combination etc./2020; Corrigendum No.06 dt.30.09.2020 to Rates Master Circular on block rakes/mini rakes/two point combination etc./2020\)](#)

**iv) Two point destination terminals** should not be more than 500KM apart in lean season as well as in busy season. Further, two point originating terminals should not be more than 500KM apart. This distance restrictions was earlier 200KM. It has now been relaxed to 500KM. The validity of this policy is upto 31.12.2020.

[\(Corrigendum No.30 dt.15.04.2020 to Rates Master Circular/2016 dated 14.07.2016 on block rakes/mini rakes/two point combination etc.; Corrigendum No.08 dt.30.09.2020 to Rates Master Circular on block rakes/mini rakes/two point combination etc./2020\)](#)

**v) Two-point booking of automobile traffic** has been permitted in NMG, BCCNR and BCABM wagons.

[\(Rates Circular No.19 of 2020\)](#)

**vi) Two point combination for other than covered stock for steel traffic** are notified by Railway Board. Recently, 23 new pairs have been included in the list.

[\(Corrigendum No.2 dated 25.08.2020to RMC on Block Rakes/Mini Rake/Two Point Combination etc./2020\)](#)

**vii) Automatic Freight Rebate Scheme** for traffic loaded in traditional empty flow direction(TEFD) The scheme lays down minimum number of wagons in a rake that are eligible for availing this scheme. Recently, this number has been reduced to 10 wagons for BCN and BCNHL rakes. BCN and BCNHL are covered wagons usually used for transportation of bagged commodities like food grains, sugar, cement etc.

[\(Corrigendum No.2 dated 18.08.2020 to Rates Circular No.8 of 2020\)](#)

**viii) Running of freight trains over seven CC+8 routes** are included over Northern Railway. Higher payload helps railways as well as customers with better stock utilization and higher throughput.

[\(Corrigendum No.5 dated 14.08.2020 to RMC/PCC/CC+8etc./2020/0 and Board's letter No.TCR/1394/2020/4\)](#)

**ix) NMG rakes allowed with two point unloading destinations for automobile traffic**

[\(Rates Circular No.19/2020 and Board's letter No.TCR/1017/2020/2 dt.05.08.2020\)](#)

x) Standard Rake Size and Minimum number of wagon to be loaded in case of BAFRDR wagons validity extended up to 31.03.2021

[\(Corrigendum No. 05 dt. 14.09.2020 to Rates Master Circular on Block Rakes/Mini Rakes/Two point combination etc./2020\)](#)

### C. EASE OF DOING BUSINESS

i) **Registration of demand for wagons electronically (e-RD)** has been implemented to provide electronic demand note facility through FOIS website wherein, customer can register their demand for wagons electronically. This facility has been extended to Container traffic, Freight Forwarders, Iron & Steel, Iron Ore, Salt and Granite traffic.

[\(Rates Master Circular/e-RD/2019/0 and its addendum dt.03.04.2020\)](#)

ii) **Electronic Transmission of Railway Receipt (eT-RR)** has been launched to provide paperless transaction system where Railway Receipt is generated and transmitted electronically to customer through FOIS, and even delivery of goods is given through e-surrender of eT-RR. This facility has been extended to container traffic, Freight Forwarders, Iron & Steel, Iron Ore, Salt and Granite traffic.

[\(Rates Master Circular/eT-RR/2019/0 and its addendum dt.03.04.2020\)](#)

iii) **Terminal Management System (TMS)** provides system based preparation of Railway Receipt for freight traffic. Two new features have been added to promote digital working (a) Preparation and submission of online goods balance sheet and (b) System generated Money Receipt for ancillary charges e.g. Demurrage, Wharfage etc.

[\(Board's letters No.TC-I/2016/201/5 Pt. dt.29.11.2019 & dt.31.01.2020; No.TC-I/2020/103/efile/1-PartI dated 04.9.2020\)](#)

iv) **Online interface to Freight Customers** through Freight Operation Information system(FOIS) to provide all requisite information e.g. freight class and rate; position of indent/demand for each station; outstanding indents, shortest/popular routes, terminal handling facilities; freight calculator; facility to track and trace rakes

v) **E-Drishti updation for goods sheds-** Zonal Railways have been directed that details of facilities at all goods sheds and recent photographs (including night photographs for lighting levels) be uploaded on E-Drishti portal.

[\(Board's letter No.TC-I/2019/304/7 dt.20.03.2020\)](#)

vi) **Electronic payment system** enables collection of freight charges directly from customer's bank account. Customers have to enter into tripartite agreements with bank and zonal railways for the same. It enables fast, safe, efficient and transparent mode of payment for freight charges, which normally are large value transactions. In recent past, Automobile Freight Train Operators (AFTOs) have been allowed single agreement e-payment facility with base terminal Railway.

(Corrigendum No.3 to Rates Master Circular/E-Payment/2014/1) and (Rates Master Circular/E-Payment/2019/0)

vii) **Freight Advance Scheme** offers Tariff certainty in lieu of freight advance. Under this scheme, Railway shall accord priority in allocation of rakes within same class to freight customers who have signed agreement. The scheme is open to customers who are e-payment customers for freight payment and have given minimum annual freight revenue of ₹ 500 crore as freight payee in previous calendar year.

(Rates Circular No.1 of 2020)

viii) Issue of Money Receipt in the name of handling agent of freight customer has been permitted. Handling agents were already recognized as freight payee entity under e-payment agreement. It has now been taken into cognizance that handling agents in certain cases are appointed by customers for payment of demurrage, wharfage and other charges. Now under GST regime, it is important to issue Money Receipt in favour of handling agents, so as to ensure proper implementation of GST and also so that handling agents are able to avail input tax credit as due.

(Rates Circular No.23 of 2020)

#### **D. CUSTOMER-FRIENDLY RATIONALIZATION OF WEIGHMENT POLICY**

Following policy measures have been taken to lower operational time and improve fluidity-

a) In case of variation between two weighment results of a rake, the **weight of second weighment will be the chargeable weight and not the higher of the two**. Under previous policy, higher of the two weight readings was taken as final.

(Para 2.2 of Rates Master Circular/Weighment/2019/0)

b) On detection of overloading in a rake, if load adjustment is not feasible at originating point, then it may be permitted at nearby location and transit time from weighment point to load adjustment point for levy of **Detention Charge has been capped to maximum of two hours** plus actual duration of load adjustment. Prior to this modification, the detention charge was levied for actual time taken for rake to transit from overloading detection point to load adjustment point plus actual duration of load adjustment.

(Para 4.3(iii) of Rates Master Circular/Weighment/2019/0)

c) **DRMs have been vested with full powers** to permit loading if a weighbridge gets out of order for three months.

(Para 2.8 of Rates Master Circular/Provision of Weighbridge/2019/0)

d) Zonal Railways have been empowered to permit installation of **Prewritehbin or Weighometer** for weighment of goods traffic in private sidings.

(Para 5.0 of Rates Master Circular/Provision of Weighbridge/2019/0)

e) **Exemption from mandatory weighment** has been permitted in case of loading of Standard Bags of uniform size in container, low density commodities like Pet Coke, Met Coke, Chuni and De-oiled cake. The random sample checks at 5% shall continue.

*(Para 3.0 of [Rates Master Circular/Weighment/2019/0](#))*

f) **Exemption from mandatory weighment** in case of import containerized traffic to eight container operators (CONCOR, GRFL, DLI, Adani, ICT&IPL, HTPL, IILPL and PMLPPL) on the basis of transmission of SMTP details from Custom server to FOIS via EDI. Further, Nepal bound containerized import traffic has also been exempted from mandatory weighment from 02.09.2019 on the basis of Custom document submitted by CONCOR.

*(Para 3.3 of [Rates Master Circular/Weighment/2019/0](#) and its [addendum dt.02.09.2019](#))*

g) Permission to accept weighment done at specific road weighbridge for loading of Granite at certain goods sheds of South Central Railway has been granted on experimental basis. System has been so designed to capture all documents and data in TMS to ensure data retrievability and transparency.

*(Board's letter No. [TC-I/2020/109/SCR/Granite dt. 30.07.2020](#))*

h) Integration of all weighbridges with FOIS is being taken up on urgent basis. All General Managers of Zonal Railways have been asked to monitor the progress and ensure implementation.

*(Board's letter No. [TC-I/2019/108/1 dt. 27.07.2020](#))*

i) Power delegated to DRMs for permitting installation of private weighbridge on railway land (private sidings as well as goods sheds).

*([Corrigendum dated 13.08.2020 to Rates Master Circular/Provision of Weighbridges/2019/0](#))*

## **E. ENCOURAGING CONTAINER TRAFFIC**

### **RELAXATION IN HAULAGE CHARGE**

i) To promote containerizations following measures have been taken, ninety additional commodities have been de-notified and brought under Haulage Charge per TEU rates. Out of 641 commodities notified in goods tariff, 507 commodities are allowed to move in containers at FAK and 38 commodities at Container Class Rate (by applying 15% concession on applicable class rate).

*([Corrigendum No. 24 dt.13.05.2019](#), [Corrigendum No. 25 dt.31.05.2019](#) & [Corrigendum No. 28 dt. 22.07.2019](#) to [Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0](#))*

ii) **Chemical Gypsum, a restricted commodity, has been allowed** to move in containers at CCR, valid upto 20.10.2020.

*([Corrigendum No.32 dt.17.04.2020](#) to [Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0](#))*

iii) **Charging Kota Stone and Toluene at Haulage Charge per TEU rates extended till further advice.**

[\(Corrigendum No. 33 dt. 20.04.2020 & Corrigendum No. 36 dt. 13.07.2020 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

iv) **Charging of CR Coils by applying 20% concession on applicable class rate extended till further advice.**

[\(Corrigendum No.34 dt.30.04.2020 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

v) **New delivery model of Double Stack Dwarf Container to be charged by applying 17% concession on Haulage Charge per TEU rate extended upto 31.03.2021.**

[\(Corrigendum to Rates Circular No.22 of 2017 dt.03.03.2020\)](#)

vi) **25% concession on Haulage Charge** has been permitted in case of empty containers and wagons till 30.04.2021. Haulage Charges for containers are levied at different rates for loaded and empty containers & empty wagons. The current rates are prescribed in Rates Circular No.20 of 2018.

[\(Corrigendum No.6 to Rates Circular No.20 of 2018 dt.01.05.2020\)](#)

vii) **5% concession on Haulage Charge per TEU rates** has been permitted on loaded containers with effect from 04.08.2020 to 30.04.2021. Haulage Charges for containers are levied at different rates for loaded and empty containers & empty wagons. These also vary for different weight slabs in case of loaded containers.

[\(Corrigendum 07 to Rates Circular No.20 of 2018 03.08.2020\)](#)

viii) **Round trip based charging** implemented to provide an economical and reliable alternative for ultra short lead (upto 50Kms) container traffic which are moving at Haulage Charge per TEU rates, initially valid upto 14.09.2020. Container train operators are required to apply to concerned zonal railways to avail this scheme. This policy has extended upto 30.04.2021

[\(Corrigendum No.38 dt.14.09.2020 to RMC/CRT-CCR-Hub&Spoke/2015/0\)](#)

### **LIBERALIZATION IN USAGE OF RAILWAY OWNED TERMINALS**

i) **Policy for operation of container trains in railway terminals by notifying as Container Rail Terminal (CRT) extended upto 31.03.2021.**

[\(Rates Circular No. 06 of 2019\)](#)

ii) **Methodology for levying of Terminal Access Charge from 1.5 times to one time** for double operation (i.e. unloading followed by loading) extended till further advice.

[\(Corrigendum No.27 dt.08.07.2019 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

iii) Rate of **Terminal Access Charge** reduced in case of **Group-III CRT** to be levied @ **50%** of the base rate.

[\(Corrigendum No.37 dt.14.07.2020 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

iv) Benefit of **night incentive at par with goods traffic** extended to **container traffic** handled at CRT.

[\(Corrigendum No.26 dt.26.06.2019 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

v) Railways are empowered to permit **advance Stacking permission at Group-III CRTs** for 24 hrs free of charge and, thereafter, on levy of charge @ 20% of prevailing rate of Ground Usage Charge upto five days only. These guidelines are valid from 09.03.2020 upto 08.03.2021.

[\(Corrigendum No.31 dt.09.03.2020 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

vi) Liberalization in the guidelines for **permitting lift on lift off at Group-I and II CRTs** by removing the condition of seven rakes per handling line per month, valid upto 17.12.2020.

[\(Corrigendum No.35 dt.17.06.2020 to Rates Master Circular/CRT-CCR-Hub&Spoke/2015/0\)](#)

vii) **Stabling Charge** on container traffic not to be levied on container traffic during 18.05.2020 to 31.10.2020.

[\(Board's letter No. TC-I/2019/201/6 dt.03.08.2020\)](#)

## **F. OTHERS**

a) Rates of Hire Charges on wagon interchanged for inter-zonal financial adjustments and for non-railway user notified

[\(Rates Circular No.21 of 2020\)](#)

b) Classification of new commodity **Viscose Staple Fibre** notified w.e.f. 23.09.2020 valid up to 22.09.2021.

[\(Rates Circular No.22 of 2020 and its corrigendum dt.29.09.2020\)](#)

c) Procedure laid down for correction in case GSTIN is not mentioned

[\(Board's letter No.TCR/1078/GST/2020/15/3325222 dated 22.09.2020\)](#)

d) Illustration given for calculating ODC charges

[\(Board's letter No. TCR/2201/2020/1/3310697 dated 28.09.2020 Rates circular no.5 of 2020\)](#)

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