

SCHEDULE OF RATES UNDER GOOD AND SERVICES TAX (GST)

TRAFFIC DEPARTMENT - Bunder Section

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTIN G CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Import Wharfage on Non-- containerised Cargo at Bunders	Wharfage" shall mean the basic due recoverable on all cargo/container imported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Export Wharfage on Non-- containerised Cargo at Bunders	Wharfage" shall mean the basic due recoverable on all cargo/container exported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTIN G CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Import Wharfage on Containerised Cargo	Wharfage" shall mean the basic due recoverable on all cargo/container imported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Export Wharfage on Containersied Cargo	Wharfage" shall mean the basic due recoverable on all cargo/container exported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTIN G CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Licence fees on vessels, boats and barges at Bunders	Licence fees will be levied on vessels registered and vessels using Bunders. Licence Fees on users and ancillary trade at New Fish Jetty and New Sassoon Fish Harbour and Old Sassoon Dock.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Charges for ship-breaking and construction of vessels in PT hards	In respect of vessels being broken up on the Port Trust Hards the charges will be recovered from the date of beaching. Vessels including boats, tonies, hodies, rafts pontoons, tank barges, dump barges and other craft being constructed or fitted out in the Port Trust hards or anywhere on wharf will be charged `6.75 per day per GRT from the date of occupation of the hard for the purpose of construction /repairing.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

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Lorry Permits	Permit for Motor Lorries to PLY in the Docks	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Interest on delayed payments and other items	Interest on delayed payments and other items	TARIFF CODE OF THE MAIN SERVICE	TARIFF CODE OF THE MAIN SERVICE	TARIFF CODE OF THE MAIN SERVICE	18%	9%	9%	18%
Crane charges for Heavy Lift Cranes - (Fixed crane at Jetty end, Tata P&H Crane and 13-tons electric wharf cranes)	Crane charges for Heavy Lift Cranes - (Fixed crane at Jetty end, Tata P&H Crane and 13-tons electric wharf cranes)	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

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Water Charges	Supply of fresh water to vessels. MBPT IS NOT SUPPLYING WATER. ALLOWING WATER SUPPLIER TO ENTER PORT AREA AND USE THE PREMISES FOR SUPPLY OF WATER TO VESSELS.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Admin Charges	Admin Chargers – per documents Rs.100/- recovered from vessel.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

TRAFFIC DEPARTMENT - CARGO SECTION

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Import Wharfage - on Non--containerized Cargo at Docks	Wharfage" shall mean the basic due recoverable on all cargo/container imported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Export Wharfage - on Non--containerized Cargo at Docks	Wharfage" shall mean the basic due recoverable on all cargo/container exported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Import Wharfage - on Containerized Cargo	Wharfage" shall mean the basic due recoverable on all cargo/container imported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Export Wharfage - on Containerized Cargo	Wharfage" shall mean the basic due recoverable on all cargo/container exported or transhipped or passing through the port, whether porteraged by the port or not.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Demurrage fees on containerized cargo at Docks	Charges payable for storage of cargo within port premises beyond expiration of free period	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Back to town Charges	Export cargo not exported used Wharf- hence like wharfage charges or demurrage charges	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Ship's Store	<p>Allowing third party vendors to supply goods on ship like ship spare, vegetables etc .for crew</p> <p>Allowing third party vendors to supply goods on ship like ship spare, vegetables etc .for crew</p> <p>Allowing third party vendors to supply goods on ship like ship spare, vegetables etc .for crew</p>	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Escort	Customer CHA/ Importer movement of cargo to our Docks area to Customers bonded Warehouse is escorted, MbPT with customs official so that there no pilferage of cargo	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Weighment	Charges for use of Weigh Bridge	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Storage Charges other than Agri products	Storage charges for use of MbPT godown for cargo storage outside Docks	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Cargo Management Charges (CMC)	CMC shall be recovered in case of import / export containers brought from / taken to other than MbPT operated berths to / from its CFS / Docks pre-stack / 1 Unclear Warehouse ID for delivery / loading. No wharfage shall be payable on the cargo inside the container." The Cargo Management Charges provided on per box basis in respect of LCL containers be apportioned on pro-rata basis with respect to the weight of individual/item consignment vis-à-vis the total weight of all items/consignments of containers as per IGM.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Launch Charges	Hire charges for use of berth by Launch	Supporting services for water transport (coastal, transoceanic and inland waterways)	Pilotage and berthing services	996752	18%	9%	9%	18%
Duplicate Chappa Charges	Issue of Certificate	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Landing Remarks Certificate (LRC)	Issue of Certificate	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Short Landing Charges (SLC)		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Water Supply Charges		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Garbage Charges	Charges For removal of garbage from vessel	Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Cargo Video Shooting Charges	Cargo Video Shooting Charges FOR Insurance purpose	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Interest		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Royalty Charges		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Parking Charges / Lorry Overstay Charges	Charges recovered from Lorries for parking and overnight stay	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Revenue share earned at OCT berths	sharing of Birthing and Wharfage charges	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
WAREHOUSE STORAGE FEES - Licence (Storage) fees on bonded goods	Storage Charges for Bonded Goods	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Crane charges for Top Lift Truck		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Demurrage fees on Non-containerised cargo at Bunders	DEMURRAGE CHARGES RECOVERED AFTER THE EXPIRATION OF FREE PERIOD OF WHARFAGE CHARGES	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Transhipment charges on Containerised cargo		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Revenue share received form ICTPL		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Revenue share earned from "M/s Buthello Travels" towards weighment charges in r/o two 60 tonnes weighbridges (P.O.NO.512/29.10.2011)		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Weighment charges recovered for use of MbPT's weighbridge (P.O 518/30.12.13)		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Cargo Management charges- Import containers brought from JNPT by ROAD to MbPT CFS for destuffing and Cargo delivery.(P.O.NO.512/29.10.2011)		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Cargo Management charges- Import containers brought from JNPT by ROAD to MbPT CFS and Cargo delivered as loaded containers.(P.O.NO.512/29.10.11)		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

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U.N. Mission Cargo Charges		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	0%	0%	0%	0%
Diplomatic Cargo		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	0%	0%	0%	0%
SEZ Cargo		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	ZERO RATED SUPPLY	NA	NA	ZERO RATED SUPPLY
Storage of Agri Products		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	0%	0%	0%	0%

MARINE DEPARTMENT

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Port dues on vessels	<i>Port Dues means and includes the charges levied on the vessels by the Mumbai Port Trust for providing appliances such as lighthouses, lightships, beacons, buoys, pilot vessels etc. and any other appliances necessary for the safe navigation of the Port by the vessel</i>	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Pilotage, Towage, etc. on vessels / tankers not occupying berth in Docks/ Pir Pau/ Jawahar Dweep	Pilotage is the compensation charged by MbPT for conducting an inward and outward leg of Vessel depending upon status of the vessel at each leg i.e. Foreign Going Vessel or Coastal Vessel. Towage is an act by which one vessel, known as the tug, supplies power in order to draw another vessel called the tow. Towing involves dragging a vessel forward in the water through the use of a rope or cable attached to another vessel.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Pilotage and berthing services	996752	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Pier dues on vessels, boats and barges at Jawahar Dweep, Pir Pau and other piers	Pier means a structure built on a port extending from a shore over water and supported by piles or pillars used to secure, protect and provide access to ships or boats. Marine Department charges Pier Dues to the Tanker Vessel using such storage facilities at JD/PP. Piers are used for storage of Crude Oil, Petroleum, Chemicals and Lubricants. These Piers (Oil Terminals) are situated at Jawahar Dweep and Pir Pau (JD/PP Islands).	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Anchorage fees	Anchorage means a position of a harbour or area outside a harbour suitable for anchoring or in which ships are permitted to anchor. For providing this service Marine Department charges Anchorage Charges.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Double Banking & Lighterage dues	Lighterage is the process of transferring cargo between vessels of different sizes, usually between a barge and a bulker or oil tanker. Lightering is undertaken to reduce a vessel's draft in order to enter port facilities which cannot accept very large ocean-going vessels	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Sundry fees and charges - Port and Dock charges, Garbage, Hire of Tugs, Pilot Attendance Charges, Bollard Pool, Pilots License Fees,	Sundry fees and charges - Port and Dock charges, Garbage, Hire of Tugs, Pilot Attendance Charges, Bollard Pool, Pilots License Fees,	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Charges for water supply to vessels at Docks	Charges for supply of fresh water to the vessels berthed at Docks, Jawahar Dweep and at Pir Pau	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Licence fees for water conveyance	Licence fees for water conveyance	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Charges for cleaning oil pollution	Charges for cleaning oil pollution	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Interest Charges (Including Pentaly)	On Pentaly Service Tax is recovered at present @ 15%. On interest Service Tax is not recovered at present	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

MECHANICAL , ELECTRICAL & ENGINEERING DEPARTMENT

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
1. Income from Cargo Handling & Storage Charge								
Transfer Charges for use of On-Shore Pipe Lines	Oil Pipe Line is provided to Oil Companies at various locations by MbPT. Pipe Lines are owned by MBPT. Product is owned by the Oil Companies. Charges are fixed by TAMP per half an hour. ST is recovered from Oil companies. Interest along with 18% S.T. is recovered for late payments	Land transport services of Goods	Transport services of petroleum & natural gas, water, sewerage and other goods via pipeline	996513	18%	9%	9%	18%
Demu Fees on N/Cont Cargo Docks	Demurrage charges recovered from the parties for using space beyond the expiry of free period.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Roc-Electricity & Lighting at Docks, Bunders, Marine Oil Terminals (MOT)	A) Temporary Billing is done to Contractors & Private Parties for using MBPT Electricity for carrying out works/repairs in docks premises.B) Commercial Billing is done to Tenants, Shops, Offices, Customs, Police Stations. ST is charged.	Electricity and gas distribution services	Electricity distribution services	996912	18%	9%	9%	18%
2. Dry Docking Charges								

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Charges on vessels for use of Hughes Dry Docks	Dry Docking is repairing of Vessels by private parties on their own through the registered agencies and not by MBPT employees. Vessel is brought into the dock when it is flooded and vessels rests on Iron Blocks after the water is deflooded	Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%
Misc. Receipts of Huges Dry Dock	Dry Docking is repairing of Vessels by private parties on their own through the registered agencies and not by MBPT employees. Vessel is brought into the dock when it is flooded and vessels rests on Iron Blocks after the water is deflooded	Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%
3. Slipway Facility Charges at MBPT Workshops	When Ship comes for Docking the tracks are laid down to pull up the ship for Docking through MBPT labours. Only Labour Charges & Slipway Charges are charged ST is recovered.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%
Hire of Workshop Plant								
4. Railway Earnings								
Reco- Electricity Lighting at Rly/Yards		Electricity and gas distribution services	Electricity distribution services	996912	18%	9%	9%	18%
5. Estate Rentals-Electricity								
Recovery of electric lighting & energy at Estate		Electricity and gas distribution services	Electricity distribution services	996912	18%	9%	9%	18%

WELFARE DEPARTMENT

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Rent for use of small halls / welfare centre	Rent for use of small halls by giving to its employees Small halls and premises at prescribed rates	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Rent for use of Chairs -Other Sundry Receipts	Rent for use of Chairs - Other Sundry Receipts	Leasing or rental services concerning machinery and equipment with or without operator	Leasing or rental services concerning furniture and other household appliances	997323	18%	9%	9%	18%
Sale of coupons and other receipts at Canteens	Provide Canteen Facility against cash sale on which VAT applied under Composite rate of 5%	Food, edible preparations, alcoholic & non-alcoholic beverages serving services	Services provided in Canteen and other similar establishments	996333	18%	9%	9%	18%
	Renting of Guest House - Atithi & evelyn House - Rent per Day Rs.1000/- or more	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%

CIVIL ENGINEERING DEPARTMENT

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	1) Recoveries for water consumption to Indian Coast Guard.	SUPPLY OF GOODS	Water	2201	Sr. no.22 Chapte no.22 Water - Nil	nil	nil	nil
Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	2) Recoveries for exp incurred for cleaning of office of IPRCL.	Construction services of buildings	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above.	995419	18%	9%	9%	18%
Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	3) Recoveries for repairs of drain/sewerage lines at MBPT road to DGM Corporate Infrastructure service.	Construction services of buildings	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the buildings covered above.	995419	18%	9%	9%	18%
Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	4) Recoveries for supervision chgs for excavation in to repair HT cable fault to MOEHV	General construction services of civil engineering works	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.	995429	18%	9%	9%	18%
Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	5) The charges for bathymetric survey to JNPT	Scientific and other technical services	Other technical and scientific services n.e.c.	998349	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	6) Recoveries for Annual Maintenance of inspection road to M/s Aegis, BPCL,7) Recoveries for Annual Maintenance of MBPT road in triangular plot at pirpau. to TATA 8)Recoveries of Common Bund at Pir pau to BPCL 9) Recoveries for Annual Maintenance of Wadala Mahul road from TATA.	General construction services of civil engineering works	Services involving Repair, alterations, additions, replacements, renovation, maintenance or remodelling of the constructions covered above.	995429	18%	9%	9%	18%
Water supply to shipping by BPT Water Boats	Water supply to shipping by BPT Water Boats	Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%
Salvage fees and charges	Salvage fees and charges	Supporting services for water transport (coastal, transoceanic and inland waterways)	Vessel salvage and refloating services	996753	18%	9%	9%	18%
Divers' fees	Charges for a shift of four hours or part thereof of a normal diving team inclusive of hire charges of diving equipment.	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Toll Collection (TR-146/25.9.2001)	TOLL COLLECTION FROM VEHICLES	Supporting services for road transport	Other supporting services for road transport n.e.c.	996749	nil	nil	nil	nil

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Upfront Fees		Real estate services involving owned or leased property	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%
Fees for use of MbPT model at CWPRS (P.O.NO.478/03.02.04)	KhadakWasla Research Institute - Geological Research & Survey Facility made available to users				18%	9%	9%	18%

TRAFFIC DEPARTMENT - CONTAINER INVOICE

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	SAC CODE	RATE OF GST	SGST	CGST	IGST
Reimbursement on Account of Hamlage Containerised Cargo & Handling (Stuffing & Destuffing)	CHARGES FOR STUFFING AND DESTUFFING OF CONT. LABOUR CHARGES ARE BILLED IN INVOICE	Supporting services in transport	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	99675	996751	18%	9%	9%	18%
Storage Fees on Containers (Empty/Loaded)	Storage Fees on Containers (Empty/Loaded)	Supporting services in transport	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	99675	996751	18%	9%	9%	18%
Composit Box Rate Charges (Non Gantr Crane)	CHARGES FOR HANDLING CONTAINER	Supporting services in transport	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	99675	996751	18%	9%	9%	18%
Composite Box Rate Charges (Stevedoring)	Composite Box Rate Charges (Stevedoring)	Supporting services in transport	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	99675	996751	18%	9%	9%	18%
Interest on delayed payment	Interest on delayed payment	TARIFF CODE OF THE MAIN SERVICE	TARIFF CODE OF THE MAIN SERVICE	TARIFF CODE OF THE MAIN SERVICE	TARIFF CODE OF THE MAIN SERVICE	18%	9%	9%	18%

ESTATE DIVISION

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Estate Ground Rents	Recovery of rent/compensation in respect of Port Trust lands/buildings let/leased out ;	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Way leave / special way leave fees (P.O NO.469/25.6.2002)	Recovery of way leave fees from the tenants/lessees and other statutory Bodies in respect of underground/overhead services laid through Port Trust lands ;	Real estate services involving owned or leased property	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%
Casual occupancy - storage charges (P.O.NO. 469/25.6.02)	Recovery of storage charges for temporary occupations of Port Trust lands/buildings under the provisions of Trustees' General Bye-laws in this respect;	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Estate Ground Rents in respect of which the property taxes are payable by the lessees and/or tenants direct to the Municipal Corporation	Estate Ground Rents in respect of which the property taxes are payable by the lessees and/or tenants direct to the Municipal Corporation	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Rents from Estate Sheds, Godowns, Buildings and other structures	Rents from Estate Sheds, Godowns, Buildings and other structures	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Rents from Estate Sheds, Godown, Buildings and other structures in respect of which the property taxes are payable by the lessees and/or tenants direct to the Municipal Corporation	Rents from Estate Sheds, Godowns, Buildings and other structures	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Rent from Sundry foreshore properties payable by Govt.	Rent from Sundry foreshore properties payable by Govt.	Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Licence fees recoverable in respect of allotment of premises for office use and allotment of residential units		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Municipal taxes recoverable		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
			Rental or leasing services involving own or leased residential property	997211				

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Employment Guarantee Cess recoverable		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
			Rental or leasing services involving own or leased residential property	997211				
Maharashtra Education Cess recoverable		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
			Rental or leasing services involving own or leased residential property	997211				
Water charges recoverable at Estates		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
			Rental or leasing services involving own or leased residential property	997211				
Allowance for maintenance of roads		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Sundry income from Land and Buildings, etc.		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Int on Arrears		Real estate services involving owned or leased property	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%
Storage Interest/ Service Tax Interest		TARIFF CODE OF THE MAIN SERVICE	Rental or leasing services involving own or leased non-residential property	997212	18%	9%	9%	18%

GENERAL ADMINISTRATION DEPARTMENT

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE DESCRIPTION	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Misc Income	Public Relations Cell levy charges for photography/shooting in Mumbai Port area.	Real estate services	Real estate services involving owned or leased property	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%

TRAFFIC DEPARTMENT - MARINE OIL TERMINAL

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Import Wharfage - on POL	MbPT has installed Pipe Lines in its premises. Fuel can be sent from Tanker to Storage Tanks through these Pipe Lines. For usage of Pipe Lines Wharfage is recovered alongwith Service Tax from the Govt Companies as well as Private Parties.	Real estate services	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%
Export Wharfage - on POL	MbPT has installed Pipe Lines in its premises. Fuel can be sent from Tanker to Storage Tanks through these Pipe Lines. For usage of Pipe Lines Wharfage is recovered alongwith Service Tax from the Govt Companies as well as Private Parties.	Real estate services	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%
Import Wharfage - on NON POL	MbPT has installed Pipe Lines in its premises. Fuel can be sent from Tanker to Storage Tanks through these Pipe Lines. For usage of Pipe Lines Wharfage is recovered alongwith Service Tax from the Govt Companies as well as Private Parties.	Real estate services	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Export Wharfage - on NON POL	MbPT has installed Pipe Lines in its premises. Fuel can be sent from Tanker to Storage Tanks through these Pipe Lines. For usage of Pipe Lines Wharfage is recovered alongwith Service Tax from the Govt Companies as well as Private Parties.	Real estate services	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%
Admin Charges	Only Private Parties pay Stamp Duty on Custom Duties. Online Paid Challans of Stamp Duties are crossed checked at Cash Department of MbPT is called Defacing of Stamp Duty. Defacing activity is charged as Admin Charge alongwith Service Tax.	Real estate services	Trade services of vacant and subdivided land	997215	18%	9%	9%	18%
Int. on Delay Pay	After the Tanker is unbirth the payment should be made to MbPT immediately on the second day by the parties. If the payments are made after the second day interest @15% is charged without recovering ST from the date of unbirth till the payments received by MbPT.	TARIFF CODE OF THE MAIN SERVICE	TARIFF CODE OF THE MAIN SERVICE	TARIFF CODE OF THE MAIN SERVICE	18%	9%	9%	18%

MEDICAL DEPARTMENT - HOSPITAL

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Rent from Port Trust Quarters	MBPT Hospital recovers the rent from students & Locum Doctors (Temporary) for providing accommodation facility at Wadala hospital quarters	Real estate services involving owned or leased property	Rental or leasing services involving own or leased residential property	997211	EXEMPT	NIL	NIL	NIL
Licence fees recoverable in respect of allotment of premises for office use and allotment of residential units	MBPT Hospital recovers the rent from students & Locum Doctors (Temporary) for providing accommodation facility at Wadala hospital quarters	Real estate services involving owned or leased property	Rental or leasing services involving own or leased residential property	997211	EXEMPT	NIL	NIL	NIL
Recovery of Telephone charges	Recovery of Telephone charges from Students	Other education & training services and educational support services	Other education & training services and educational support services	999299	EXEMPT	NIL	NIL	NIL
Recoveries on account of cost of treatment at the Port Trust Hospital	Tuition Fees of CPS/DNB Courses -Training fees (charges) collected from DNB/CPS students	Specialised education services	Specialised education services	999259	EXEMPT	NIL	NIL	NIL
Other Sundry Receipts	Any charges received towards RTI application, Registration of Medical card for loss of original Medical card is considered as Sundry Receipts. Any sundry receipts for notice pay recovery booked under this GLC Code	Human health services	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.	999319	EXEMPT	NIL	NIL	NIL
Other Sundry Receipts- LIC INSURANCE	After death of any patient in hospital, Medical details of the patient like case history, discharge card, death certificate, cause of death provided to LIC for claim. Rs. 20/- per person recovery made	Human health services	Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.	999319	EXEMPT	NIL	NIL	NIL
Recoveries on account of cost of treatment at the Port Trust Hospital	Non BPT persons can also avail the medical facilities at MBPT Hospital after paying certain consultation fees to the hospital. MBPT Hospital recovers NPT Consultation fees from NPT persons at the prescribed rates	Human health services	Inpatient services	999311	EXEMPT	NIL	NIL	NIL
			Medical and dental services	999312	EXEMPT	NIL	NIL	NIL
			Childbirth and related services	999313	EXEMPT	NIL	NIL	NIL
			Other human health services including homeopathy, unani, ayurveda, naturopathy, acupuncture etc.	999319	EXEMPT	NIL	NIL	NIL

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	RATE OF GST	SGST	CGST	IGST
Recovery of Medicine cost in excess of Rs.10/-	Non - BPT Persons availing OPD Consultancy and paying only for Medicine - where cost of each medicine exceeds Rs. 10/-	SALE OF GOODS	HSN CODE WISE RATES WOULD BE APPLICABLE					
Ambulance services	MBPT Wadala Hospital owns 2 ambulance. Any Charges recovered for providing Ambulance facility to patients is booked under this head (Rs. 3/- Per Kilometer).	Human health services	Ambulance services	999315	EXEMPT	NIL	NIL	NIL

RAILWAY MANAGER'S DIVISION

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	GST RATE	SGST	CGST	IGST
Through Freight on Container (Shifted to NAVA SHEVA) Services not provided by MbPT.	Loading & Unloading Charges of Domestic Containers from Wagons	Land transport services of Goods	Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc	996512	12%	6%	6%	12%
HAULAGE (THROUGH FREIGHT) Through freight on other cargo	Wagons are booked from different locations at different states to Grain Depot. Foreign freight is collected up to MbPT Wadala by Central Railways. From Wadala to Grain Depot, Victoria Docks, Indira Docks MbPT recovers Through Freight Haulage i.e. handling of wagons inward and outward direction. These activities are carried out by MbPT Engines. Engines hired from Rites Industries.	Land transport services of Goods	Railway transport services of Goods including letters, parcels, live animals, household & office furniture, intermodal containers, bulk cargo etc	996512	18%	9%	9%	18%
	A) Foreign Freight Charges: These are the charges which are worked out on any consignment booked to and from MbPT, Railway. These charges are calculated according to the rates given in the Goods Tariff of the railways concerned. They are to be recovered only in case of 'Paid' outward consignment and 'To pay' inward consignment.							
	B) Local Freight Charges: These are haulage charges on goods traffic booked locally from one station to another station or from one siding to another siding on Mumbai Port Trust Railway. These are collected according to rates given in the MbPT. Goods Tariff. Wadala to Grain Depot, Victoria Docks & Indira Docks.							
Shunting, Re-booking Charges & Diversion Fees:	Shunting Charges- for repairing of Central Railway Wagons, wagons are shifted to Central Railway sick siding. Shunting Charges are recovered from Central Railway.	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
	Rebooking – Wagons already arrived are booked upto Grain Depot. Some times party request to move the wagon from Wadala depot to other depot or docks. This activity is called rebooking.							
	The foreign inward loaded wagons can be rebooked from one station to another station or from one siding to another siding on MbPT Railway which is treated as the Goods Booked locally. The charges are collected according to the rates given in the MbPT Goods Tariff.							
	Diversion Fees Activity not in use at present.							
Infringement and haulage charges	These charges are collected on bulky articles loaded in wagons exceeding the standard moving dimensions of a wagon (a eight-wheeler or a bogie).	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
		Supporting services for railway transport						
		Other supporting services for railway transport n.e.c.						

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	GST RATE	SGST	CGST	IGST
Service charges for infrastructure use and administration cost	Goods not booked through MbPT for export cargo but unloaded in MbPT sheds by parties.	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
	Goods are unloaded at MbPT but exported through other Port.							
Siding charges on foreign wagons	This is rent. When a party demands to provide a particular shed to unload the goods. Party has booked that particular shed for his purpose only. No other party can unload the goods at this reserved shed. This is called siding Charges.	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
	Levied for every foreign loaded wagon loaded at, or moved to or from a particular private siding, or a particular dock siding or placed at, or moved from any particular position on a public siding at the request of the consignees or consigners or against a rail served plot/shed.							
Stabling Charges :	Wagons owned by Central Railway unloaded at Grain Depot & Wagons are sent to Wadala.	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
	Wagons not cleared by Central Railway at Wadala or taken back the Stabling Charges are recovered.							
TERMINAL CHARGES								
Chargeable to Central Railway & Western Railways on weight of consignments of cargo.		Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
Chargeable to Private Parties on weight of consignments of cargo.		Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
Wharfage on Railway Goods	If Consignment is unloaded in the shed & delivery not taken by the party within 24 free hours Wharfage is collected.	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
Demurrage charges:	Demurrage is the penalty charges for the detention to the wagons by the party for allotted bay and its free period. This is collected according to the rates given in the MbPT Railway Goods Tariff.	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%
Sundry Charges – Miscellaneous Railways Earnings recoveries	Sundry Charges – Miscellaneous Railways Earnings recoveries	Supporting services for railway transport	Other supporting services for railway transport n.e.c.	996739	18%	9%	9%	18%

TRAFFIC DEPARTMENT - STEVEDORING

ACCOUNT HEAD	DESCRIPTION OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	GST RATE	SGST	CGST	IGST
Stevedoring charges	Charges for supply of labour on board Stevedoring staff. UNLOADING THE GOODS FROM SHIP TO WHARF	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
GEAR CHARGES	Equipment Gear charges which facilitates loading & unloading of cargo+	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

MARINE DEPARTMENT - VESSEL RELATED CHARGES

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	GST RATE	SGST	CGST	IGST
Reimbursement on account of Hamallage - Non-containerised cargo handling Labour	Reimbursement on account of Hamallage - Non-containerised cargo handling Labour	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Transshipment charges on Non-containerised cargo	Transshipment charges on Non-containerised cargo	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Storage fees on Non-containerised cargo at Docks	Storage fees on Non-containerised cargo at Docks	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Crane charges for Heavy Lift Cranes - (Fixed crane at Jetty end, Tata P&H Crane and 13-tons electric wharf cranes	Crane charges for Heavy Lift Cranes - (Fixed crane at Jetty end, Tata P&H Crane and 13-tons electric wharf cranes	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Crane charges for Crane Vessels - Floating Crane "Shreshtha"	Crane charges for Crane Vessels - Floating Crane "Shreshtha"	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Compensation in lieu of Wharfage receivable from ONGC(P.O.NO-486/2005)	Compensation in lieu of Wharfage receivable from ONGC(P.O.NO-486/2005)	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	GST RATE	SGST	CGST	IGST
Demurrage fees on containerised cargo at Docks	Demurrage fees on containerised cargo at Docks	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Import Wharfage - on Containerised Cargo	Wharfage chgs for lots destroyed/customs confiscated	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	Recoveries for water charges at Docks, Bunders and Marine Oil Terminals	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Sundry charges - Cargo handling and storage	Sundry charges - Cargo handling and storage, Labour charges, transportation	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Berth Hire charges on vessels, boats and barges at Indira Dock, P&V Docks and HArbour Wall berths	Berth Hire charges on vessels, boats and barges at Indira Dock, P&V Docks and Harbour Wall berths	Supporting services for water transport (coastal, transoceanic and inland waterways)	Pilotage and berthing services	996752	18%	9%	9%	18%
Licence fees on vessels, boats and barges at Bunders	Licence fees on vessels, boats and barges at Bunders	Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	GST RATE	SGST	CGST	IGST
Penal charges for false signalling vessels reading to sail		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Charges for water supply to vessels at Docks		Supporting services for water transport (coastal, transoceanic and inland waterways)	Port and waterway operation services (excl. cargo handling) such as operation services of ports, docks, light houses, light ships etc	996751	18%	9%	9%	18%
Salvage fees and charges		Supporting services for water transport (coastal, transoceanic and inland waterways)	Vessel salvage and refloating services	996753	18%	9%	9%	18%
Passenger levy	Passanger Embark and disembarkation chgs	Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%
Recoveries of CE's overheads and other receipts		Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%
Other Sundry Receipts		Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%

ACCOUNT HEAD	DETAILS OF SERVICE	SERVICE DESCRIPTION IN RELATION TO SERVICE CODE	SERVICE ACCOUNTING CODE (SAC) Details	SAC CODE	GST RATE	SGST	CGST	IGST
Recoveries of Stores Supervision and other charges		Supporting services for water transport (coastal, transoceanic and inland waterways)	Other supporting services for water transport n.e.c.	996759	18%	9%	9%	18%
Damage to Port Trust Property		Other miscellaneous services	Agreeing to tolerate an act	999794	18%	9%	9%	18%