

Divisional Forest Officer, Dehradun

Authority for Advance Ruling — Uttarakhand

01/2018-19

Dated 20.04.2018

Q Questions Before the Authority

- Whether GST is leviable on 'Marg Sudharan Shulk' charged by Forest Division Dehradun from non-government, private and commercial vehicles engaged in mining work in lieu of use of forest road?
- Whether GST is leviable on 'Abhivahan Shulk' charged by Forest Division Dehradun in respect of forest produce carried out by a person?

F Facts

The applicant, Divisional Forest Officer, Dehradun, charges 'Marg Sudharan Shulk' from private and commercial vehicles engaged in mining activities for using and maintaining forest roads. The applicant also collects 'Abhivahan Shulk' based on the quantum and quality of forest produce transported under the Uttarakhand Transit of Timber and Other Forest Produce Rules, 2012. An advance ruling was sought to clarify whether GST applies to these two specific charges.

H Ruling

Marg Sudharan Shulk	Exempt from GST	Treated as toll charges collected for access to a road
Abhivahan Shulk	Taxable @ 18% (Service Code 9997)	Consideration received for services provided in relation to carrying forest produce

The Authority held that **Marg Sudharan Shulk is exempt from GST** as it constitutes toll charges for access to a road. In contrast, **Abhivahan Shulk is subject to 18% GST** under Service Code 9997 ('other services') as consideration for services rendered in allowing the transit of forest produce.

R Reasoning

Regarding 'Marg Sudharan Shulk', the authority observed that services by way of access to a road on payment of toll charges are exempt under GST, and this fee is collected purely for using and maintaining forest roads. For 'Abhivahan Shulk', the authority noted that charges are computed based on the quality and quantity of forest produce transported with a transit pass under local forest rules. Therefore, 'Abhivahan Shulk' is not a toll tax but consideration for services rendered under Section 2(102) of the CGST Act, 2017, falling under taxable 'other services' (Service Code 9997) in Chapter 99 of the GST Tariff.

P Provisions Relied On

Section 97(1) of CGST Act, 2017

Section 97(2)(e) of CGST Act, 2017

Section 2(102) of CGST Act, 2017

Chapter 99 of GST Tariff, 2017

Service Code 9997

Uttarakhand Transit of Timber and Other Forest Produce Rules, 2012

! For the Practitioner

This ruling establishes that statutory charges levied by government departments purely for **road access and maintenance qualify as exempt toll charges**. However, regulatory charges levied based on quantum and quality for issuing **transit permits for forest produce are taxable services @ 18% GST** under Service Code 9997.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> 01-2018-19 dtd 20-04-18 uttrakhand.pdf

Prepared 17-10-2026.

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