

EAST COAST RAILWAY

EAST COAST RAILWAY

Office of the
Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17

Commercial Circular No.97 (GC)/2017

Date: 21.06.2017

Sub: The detailed approach paper for Implementation of Goods & Services Tax (GST) on the subject of Traffic Commercial Directorate.

Ref: Railway Board's letter No. TC-II/ 2910/2017/GST/2 dtd. 09.06.2017

A copy of Railway Board's letter No. TC-II/ 2910/2017/GST/2 dtd. 09.06.2017 regarding "The detailed approach paper for Implementation of Goods & Services Tax (GST) on the subject of Traffic Commercial Directorate" is enclosed herewith for information and necessary action.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TC-II/ 2910/2017/GST/2 dtd.09.06.2017

Encl: As above (Twenty Pages).

(H.L. Luwang)

Dy. Chief Commercial Manager (FS)

No. CCM/171/GST/Pt.

Date 21.06.2017

All Station Managers/ Goods Supervisors/Commercial Supervisors /Siding Clerks / Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges / City Booking Agencies / Out Agencies.

Copy for information and necessary action to the:-

COM: ECoR/SER/SECR/NR/NFR/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRIy ..**SDGM**/ECoR/BBS, **Chairman**/RCT/BBS,**Dy.CVO**/ECoR/BBS, **Dy.COM(FOIS)**/ECoR/ BBS, **PO/RCT**/BBS , **CAO(FOIS)**/NDLS,**Audit officer**/BBS. Rates Section /CCM/ECoR/BBS -10 sets **DRM**: KUR,WAT,SBP/ECoR, **Sr.DOM**- KUR,WAT,SBP/ECoR, **CAO(FOIS)**, CRIS/NDLS **Sr.DCM** :KUR,WAT/SPB/ECoR. **Dy.CCM(Claims)**/E.Co.Rly, **FA & CAO**:E.Co.Rly, **FA & CAO(T)**/ECoR/BBS, **Traffic Manager**: VZP, Paradeep Port Trust/.Paradeep.

(H.L. Luwang)

Dy. Chief Commercial Manager (FS)

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New Delhi, dated: 09.06.2017

No.TC-II/2910/2017/GST/2

Managing Director, (CRIS),
Chanakyapuri, Near National Rail Museum,
New Delhi.

SUB: The detailed approach paper for Implementation of Goods & Services Tax (GST) on the subject of Traffic commercial Directorate

It is proposed to levy Goods & Services Tax (GST) in place of service tax. The approach for capturing details relating to GST compliance in passenger, freight, parcel and other miscellaneous earnings pertaining to Traffic commercial Directorate are as under:-

A. GST for passenger business (Reserved Segment):

1. The combination of PNR and year shall be the invoice number. The record including invoice will have to be preserved for a period of $72+9=81$ months from the due date of filing the annual return for that financial year which is 31st December following the end of such financial year.
2. The mandatory fields pertaining to IR information like state wise GSTIN of supplier IR, state wise registered address of IR and rate of tax (CGST, SGST/UTGST & IGST) needs to be fed into the system. In case of inter-state supply, place of supply needs to be captured.
3. The logic for application of CGST, SGST, UTGST, IGST shall be fed into the CRIS system to calculate the tax to be collected from the passenger as per Appendix A.
4. In case of composite supply like Rajdhani ticket which also includes catering services, the GST applicable to principal service (transport in this case) will be applicable. CRIS will have to be advised by Railways regarding the catering charges (excluding tax). The amount charged for passenger fare and catering charges should be shown separately alongwith GST. In case of those trains where charging is composite (fare+catering) but optional catering has been permitted, the extent and rate of tax shall be notified separately.
5. In reserved segment around 25% of the tickets are cancelled. The cancellation may take place during the advanced reservation period (ARP) which is 120 days at present. The functionality of amendment of tax invoice and corresponding entries in GSTR will have to be developed keeping in mind refunds (CRIS). In case of refunds, credit note (refund ticket) has to be generated as per current practice.

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6. There will be following two scenarios:

- a) People who booked ticket when service tax was charged & cancelled when GST is leviable. In such cases, as per GST law, the refund for the service tax will have to be claimed separately. However, prevailing GST will be applicable on the cancellation fee.
- b) Under GST, even the cancellations to registered persons will have to be reported on invoice by invoice basis.

7. **E-tickets:**

The e-ticket shall be treated as tax invoice. While booking the ticket on e-portal, the GSTIN and registered address of the passenger needs to be captured for registered users. The passenger may be different from the user who is booking the ticket. Tax Invoice shall be generated in the name of GSTIN registered business, for passing of tax credit.

The following information needs to be added in the e-ticket to make it tax invoice as per GST Act:

- a) Name, address and GSTIN of the supplier (railway)
- b) Name, address and GSTIN or UIN, if registered of the customer/recipient
- c) Name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;
- d) Accounting Code of services;
- e) Description of services- passenger transport
- f) Taxable value of supply of services taking into account discount or abatement, if any;
- g) Rate of tax (central tax, State tax, integrated tax, Union territory tax or cess);
- h) Amount of tax charged in respect of taxable goods or services (central tax, State tax, integrated tax, Union territory tax or cess);
- i) Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce
- j) Whether the tax is payable on reverse charge basis- No
- k) Signature or digital signature of the supplier or his authorized representative:

The e-ticket needs to be modified to incorporate above.

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8. Window Ticket

The registered users (G2B) will be advised to book reserved ticket only from IRCTC website (Online) so that detailed invoice (e-ticket) can be issued.

The window ticket will be issued only to unregistered customers (G2C). The PRS ticket will be treated as Tax invoice for unregistered customers and following additional information will have to be printed on the PRS ticket:

- a) GSTIN of IR for the state where place of supplier is situated.
- b) Accounting code of services
- c) Rate of tax (CGST, SGST/UTGST or IGSCT)
- d) Break up of tax amount (upto one decimal)
- e) Place of supply, name of state and code

Here, it is understood that for G2C (unregistered user)

- a) In case of passenger transportation it is not mandatory to print address of the recipient of service on the ticket.
- b) Description of service is already mentioned on the ticket as journey ticket
- c) Total Value of service is amount of total fare excluding GST which will be same as taxable value of service as GST will be applicable on total fare in case of passenger ticket.
- d) **In case of inter-state supply, place of supply needs to be captured.**

All other information as mentioned in Para 7 above will, however, be incorporated.

9. The following exemptions are required for treating PRS ticket as tax invoice:

- a) The name of the passenger shall not be printed on the ticket as it remains confidential to avoid transfer of ticket or refund of the ticket a person other than bona fide passenger.
- b) The detailed address of the supplier (Railway) in the state of location of supplier will not be printed for want of space on the ticket. The GSTIN number of Railways as per the location of supplier for the state where it is registered will be printed on the ticket.

Digital signature of the supplier. The invoice rules require either signature or digital signature. In case of printed tickets, signature may be sufficient.

10. Tickets issued through YTSK:

YTSKs are authorized private ticket booking agents on Indian Railways. The tickets issued through YTSK are essentially window tickets and GST on fare will be charged as in the case of window tickets. However, GST will be applicable on service charge

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collected by YTSK. As in the case of service tax at present, YTSK shall be responsible for collection and deposition of GST on service charge. The location of supplier will be the place of sale of ticket by YTSK and place of supply will be the place of origin (embarkation) of the customer in case of unregistered user and place of registration of the customer in case of registered user. The logic of GST will be applicable accordingly. In case of G2B customer, YTSK will be responsible for issuance of detailed Tax invoice. To avoid large scale changes in the system, the G2B customer may be encouraged to book tickets online only. In case of unregistered customers, the ticket will be the tax invoice for fare and YTSK will be required to issue separate invoice for the GST collected on the service charges.

11. Unreserved Segment-Lower class (Second/sleeper class etc.): Bill of supply shall be issued in case of exempted supplies also.

12. Unreserved First class journey ticket

GST will be applicable to unreserved First Class Journey Tickets (UTS). The logic of application of GST will be same as described in Appendix A. However address of the customer shall not be required under rule 9(4) of Invoice rules.

Further, the following permissions/exemptions would be required to implement GST for unreserved segment (First class) for which separate representation is being made for which decision shall be communicated later:

- a. All unreserved tickets will be considered G2C transactions as name of the passenger is not captured in the system.
- b. The name, address of the customer will not be printed on the ticket. The name and address will not be captured in the system also.
- c. Total GST collected will be printed on the ticket. The break-up of CGST & SGST/IGST and rate thereof will not be printed on the ticket. However, the system will store the break-up of CGST & SGST/IGST for filing of GST return.
- d. Exemption from digital signature.

The logic of application of GST will be same as described in Appendix A.

13. First Class MST/QST

GST will be applicable to First class journey Season tickets. Address of the customer shall not be required under rule 9(4) of Invoice rules. The combination of UTS number and stock number will be the invoice number. The following additional information may be printed on the season tickets:

- i. GSTIN of the supplier (railway);
- ii. GSTIN or UIN, if registered of the customer/recipient;
- iii. Accounting Code of services;

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- iv. Amount of tax charged in respect of taxable goods or services (Central Tax, State Tax, Integrated Tax, Union Territory Tax or Cess) in coded form (C for CGST, S for SGST, U for UTGST, I for IGST);
- v. Place of supply along with the State Code (two digits in numerals), in case of a supply in the course of inter-State trade or commerce.

Moreover, the requisition form for season ticket will have to be introduced to capture details of the passenger including GSTIN of the passenger. It will not be possible to print Rate of tax (CGST, SGST/UTGST or IGST).

14. AC tickets issued from UTS:

The issuance of AC tickets shall be discontinued from UTS from the date of implementation of GST.

Penalties

GST shall be charged in this case also at the applicable rate.

15. Excess Fare Ticket

The EFT is issued by the TTE to collect the excess fare. The GST as applicable for fare (Appendix A) will have to be collected from the passenger. Being small in volume, it may be considered as G2C transaction and EFT shall be treated as tax invoice. The TTE shall indicate GSTIN of Railway, break up of GST (CGST + SGST/UTSGST or IGST) and State Code in addition to information already written/printed on EFT. **The details of the collection of GST shall be fed into the system through batch processing i.e. the details will have to be fed through offline method and uploaded in CRIS system for GSTR-1 updation.**

CRIS will have to develop a system for feeding the GST details. The Zonal railways will have to be issued instructions for batch processing of GST collected from EFT and similar instruments.

B. GST for Freight/Parcel/Luggage

1. Freight Forwarding Note will be revised to include GSTIN (in case of registered customer). **The email of the customer may also be captured for future use if any. The revised format for Forwarding Note is placed at Appendix B.** For the lease traffic in parcel the lease holders fill in the advance manifest. This manifest will be revised to incorporate the GST related information of the lease holder. **The revised format for the manifest is at Appendix C.**

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2. Booking Through System (TMS/PMS)

The combination of FNR number, Zonal railway code (if already not captured in FNR) and year may be used as the invoice number for RRs for freight traffic. Since the invoice number has to be unique and for Parcel the PWBs are only unique to the Zonal Railway, a numerical code can be assigned to each Zonal Railway and the Railway Code along with the year code can be incorporated as prefix to the PWB which would make it unique over IR and for that particular year as is mandated in the GST directives. In the appended PWB the PWB/LT no has been denoted as 1701xxxxxxx in which 17 stands for year 2017, and 01 the code Numeric Code for Central Railway. Similar Numeric Codes can be assigned to all Railways. A draft PWB/LT is attached at Appendix D. **Accounting Code of services to be incorporated.**

3. The following fields will have to be added to make RR and PW Bills as Tax Invoice:

- i. Name address and GSTIN of the supplier (booking railway);
- ii. Name, address and GSTIN or UIN, if registered of the customer/recipient;
- iii. Name and address of the recipient and the address of delivery, along with the name of State and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more;
- iv. Accounting Code of services;
- v. Description of services freight transport;
- vi. Taxable value of supply of goods or services or both taking into account discount or abatement, if any;
- vii. Rate of tax (Central Tax, State Tax, Integrated Tax, Union Territory Tax or Cess);
- viii. Amount of tax charged in respect of taxable goods or services (Central Tax, State Tax, Integrated Tax, Union Territory Tax or Cess);
- ix. Place of supply along with the name of State, in case of a supply in the course of inter-State trade or commerce;
- x. Whether the tax is payable on reverse charge basis;
- xi. Signature or digital signature of the supplier or his authorized representative.

4. A draft format for RR with above fields is attached at Appendix E.

5. The logic of calculation of GST as per Appendix A-1 has to be built in the system (CRIS).

6. In case of undercharges detected at the destination, Money Receipt as supplementary invoice may be issued to collect freight and GST as per the same logic. A draft format for Money Receipt for all miscellaneous charges as tax invoice is attached at Appendix F. Accounting Code of services to be incorporated.

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7. For demurrage/Wharfage, additional invoice will be required. There shall be following two logics for application of GST
- a) In case of registered customer if the location of the supplier of service and the location of the registered customer are in the same state CGST + SGST/UTGST will be attracted.
 - b) In case of registered customer if the location of the supplier of service and the location of the registered customer are in the different States IGST will be attracted.
 - c) In case of unregistered customer CGST + SGST/UTGST will be charged.

The place of occurrence of demurrage/wharfage will be the place of supplier (Railway).

8. Manual booking

8.1 Long term arrangement may be made where in the details of the booking of parcel will have to be fed into the system manually. For this CRIS needs to create a web based application which will have the option of feeding the data manually apart from automatic capture of system data. This web application will be used to post the mandatory data to the GST portal. Access point to the web application will be in each Divisional Office with a username and password. Therefore, in the case of Manual Locations the PWB information/Luggage ticket information can be fed in to the system in the Divisional Hqrs. One copy of the manual RR/PWB/MR can be transferred to a centralised location in the Sr. DCMs office, which can feed in the required data and transfer the tax invoice online to the customer. For this activity necessary infrastructure support has to be provided to the Sr. DCM office. (these powers can be delegated to Sr. DCM to outsource the Data feeding activity by engaging a firm which will provide the required number of Data Entry Operators). Necessary hardware in form of PCs, Printers and Internet Connection will be provided on priority and all the expenditure will be charged to revenue.

8.2 It is proposed that instead of issuing a separate tax invoice the RR/PWB/MR issued by Railways will also be treated as the tax invoice both the system generated and the manual RR/PWB/MR will be revised to incorporate the GST mandated information. Further these receipts will be issued in quadruplicate (Customer, Record, Traffic Accounts Office and Data Entry Centre in Divisional Hqrs).

8.3 However, as the revision and printing of fresh stationery which is GST requirement compliant will take time, it is proposed that till such time fresh stationery can be provided, the stations may be feed the GST data manually on the existing PWBs/MRs.

8.4 If the manually prepared PWB is not acceptable as tax invoice then the tax invoice will be generated from the data fed into the system which the customer can access and

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take a printout directly. In the tax invoice, the number of manual RR/P-way bill/Luggage ticket shall be printed for reference purpose.

8.5 The logic of calculation of GST in manual booking will be advised to Zonal Railways which in turn will be advised to booking stations.

8.6 On RR/PWB/MR, the word 'Tax invoice' shall be printed/stamped.

8.7 The combination of year (last two digits), zone code (two digits) and MR number will be the unique number and shall be treated as Tax invoice number.

(It needs to be taken note of that the details of all kinds of invoices will have to be consolidated for the purpose of filing return and CRIS has to take care of it.)

9. Other charges like Stabling Charges, Shunting Charges, Engine Hire charges, detention charges on Private wagons etc

In these cases,

- a) The place of supply will be the address of registered user or the place of stabling/shunting/engine use/ detention on private wagons in case of unregistered user.
- b) The location of supplier (Railway) will be the place of stabling/shunting/engine use/detention of private wagons as IR will be registered in every state.
- c) GST will be applied accordingly. The money receipt as tax invoice shall be issued to the customer. The data for above charges will have to be fed manually into the system for filing of GST return as per para 3.1.

Meetings with major freight segments like cement, steel, container, coal etc may be held to discuss implementation issues involved in GST and also to create a data base of the customers in the FOIS system for all our registered customers at least to begin with. CRIS will be required to develop a registration portal for the customers.

C. GST for other Sources of Revenue

1. General:

For other sources of revenue, the money receipt will be the tax invoice. A system of pre-registration of the vendors where ever possible subject to approval by railways may be developed to avoid feeding of all data by Railways. **List of other source of revenue needs to be prepared. Agreements /contracts to be amended to make it GST compliant. Sanction letter for levying revenue as per agreement to be issued alongwith Invoices, then Money Receipt to be generated**

2. Booking of coach/ Train

It is essentially a transport service. So the GST as per passenger service criteria shall be applicable. The Money receipt (MR) as Tax Invoice will have to be generated manually accordingly. At present the customer applies for the coach/train on plain paper. A form

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like Forwarding Note (with GSTIN) needs to be developed to capture the required information.

The system developed by CRIS for feeding Money Receipt details will be used for entering data for booking of coach/train.

To avoid these changes, it is suggested G2B customer may be asked to book coach/train online on IRCTC portal where all the required information may be captured and tax invoice may be generated. Tax compliant Invoice is a pre-requisite before Money Receipt is issued.

3. Renting of space- ATM/STD-PCO/Shops/Parking, catering stalls operated by licensee:

- i. The place of supply will be the place where space is located and place of supplier (Railways) will also be the same as Railways intend to register in every state for GST. In this case CGST+ SGST/UTGST will be applicable.
- ii. Zonal Railways shall be issued instructions to issue Money Receipt as tax invoice accordingly and charge applicable GST.
- iii. The details of the money receipt shall be fed into the CRIS system for filing of GST return.

Generation of tax compliant invoice is mandatory. At present this activity is treated as 'renting of immovable property' so applicable rate is 18%.

4. Departmental catering

- i. This is a very small segment. GST credit is not available in respect of Food consumed – so this all segment can be termed as B2C only (B2B will not have any credit eligibility). The money receipt may be modified to include details required for invoice as detailed in Appendix D.
- ii. There is no need to issue tax invoice in case of transactions less than Rs 200/-
- iii. In case of the static units, a suitable combination of CGST+SGST may be charged from the customer depending upon the location of the unit i.e. if unit is located in Delhi, the CGST +Delhi SGCT to be charged.
- iv. The details of the GST collected needs to be fed into the system as for the money receipt for filing GST return.

Generation of tax compliant invoice is mandatory. At present this activity is treated as 'renting of immovable property' so applicable rate is 12%.

5. Onboard catering by contractor

In case of onboard catering being managed by licensee, the place of supply shall be the registered address of the licensee and place of supply will be an interplay of the location of the licensee and the place where the goods are supplied onboard. If both are in the

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same state CGST + SGST/UTGST will be charged otherwise IGST. License fee from on-board caterer is subject to levy of GST @ 18%. Registered office of the on-board caterer will determine rate of GST.

6. Retiring Room (RR):

- i. It will be treated as renting of space so the place of supply will be the location of the RR.
- ii. No GST will be applicable if rent per day is less than Rs 1,000.
- iii. CGST+SGST/UTGST will be applicable as per the State in which RR is located.
- iv. Zonal Railways shall be issued instructions to charge applicable GST. The standard rates of RRs may be calculated for every retiring room after including applicable CGST + SGST/UTGST.
- v. As most of the RRs are available for online booking, the G2B customers may be advised to book RRs online. While booking of RR online, the necessary details- Name, address, GSTIN etc shall be captured and the Tax invoice shall be mailed to the user by the IRCTC. The logic for application of GST will have to be fed in the system.
- vi. In case of manual booking of retiring room at station, the details of the GST collected will have to be entered into the system as in the case of MR.

Generation of tax compliant invoice is mandatory. At present this activity is treated as 'renting of immovable property' so applicable rate is 12% with full ITC credit.

7. Advertising

- i. As per informal discussion with consultant, the advertising business As per para 6(15) of Model GST law, the place of supply of advertisement services to the Central Government, a State Government, a statutory body or a local authority meant for identifiable States, shall be taken as located in each of such States and the value of such supplies specific to each State shall be in proportion to amount attributable to service provided by way of dissemination in the respective States as may be determined in terms of the contract or agreement entered into in this regard or, in the absence of such contract or agreement, on such other reasonable basis as may be prescribed in this behalf.
- ii. So the CGST+SGST license fee from the advertising contractor will have to be apportioned to the state in proportion of the services rendered in the state. The apportionment may be done on the basis of display area in each state.
- iii. In case on advertising on moving trains, the place of supply will be determined on the basis of the location of the person purchasing the space for display of advertisement and the location of the office of IR that allows the said purchase. If they in the same state CGST + SGST/UTGST otherwise IGST.
- iv. To avoid these complications, Indian Railways may make a representation to GST council that in case of advertising contracts, the place of award of the contract (Delhi for NR, Mumbai for CR & WR etc shall be treated as place of supply).

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CCM

Right to use Railway's property is being given to an advertising agency and license fee is received, GST @ 18% shall be levied. Place of supply will be registered office of advertising agency.

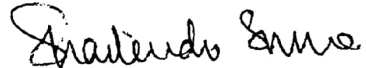
8. Pay and Use Toilets, Porter services, BOC services

Being low value transactions, we shall seek exemption from GST for these services. Consultant's advice will be sought.

9. A general Money Receipt which is GST compliant may be prepared to take care of misc. items like cloak room charges, parking, electricity bills etc.

The above approach details are advance intimation for making necessary changes in the software by CRIS and necessary arrangements to be made by all concerned for timely implementation of GST on items pertaining to Traffic Commercial Directorate of Railway Board.

The above have been issued with the approval of Associate Accounts and Finance Directorate of Ministry of Railways.

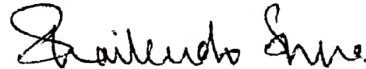

(Shailendra Kumar Sharma)
Executive Director TC(Rates)
Railway Board

No.TC-II/2910/2017/GST/2

New Delhi, dated: 09.06.2017

Ecor
Copy forwarded for information & necessary action to:

1. CCMs, All Indian Railways.
2. GM/PRS, GM/UTS Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, for making necessary changes in the PRS and UTS softwares.
3. MD, IRCTC, 9th Floor, Bank of Baroda Building, 16, Sansad Marg, N.Delhi.
4. ED(T&C), ED(NFR), EDPM & EDFM may please see for issue of necessary instruction to notify levy of GST on the subjects pertaining to them.
5. FA&CAO, All Indian Railways.


(Shailendra Kumar Sharma)
Executive Director TC(Rates)
Railway Board

Encl. DA as above (8 pages)
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Appendix A

Logic for GST application (Passenger)

Concepts:

1.0 Place of supply

In case of registered Customer- Place of registration of the customer.

In case of unregistered customer- Place of embarkation of journey.

In case of unregistered customer If place of embarkation is not known – Location of the supplier.

2.0 Location of supplier is the place of registration of supplier

In case of IR, IR shall be registered in every state so the location of supplier will be the state from where ticket or invoice has been issued.

3.0 Application of GST

3.1 Intra state (location of supplier and place of supply in same state) - CGST + SGST or CGST + UTGST

If the address of registered customer and the place from where the ticket or invoice is issued are in the same state it will be Intra state.

In case of unregistered customer If the place from where the ticket or invoice is issued and the place of embarkation are in the same state or if the place of embarkation is not known it will be Intra state.

3.2 Interstate (Location of supplier and place of supply are in different state) – IGST

If the address of registered customer and the place from where the ticket or invoice is issued are in the different states, it will be inter state.

In case of unregistered customer if the place from where the ticket or invoice is issued and the place of embarkation are in the different state it will be Inter state.

4.0 Logic for Application of GST

4.1 Unregistered Customer (B2C)

State of embarkation of journey	State of destination	State of Address of customer	Location of supplier	Place of supply	Applicability of GST
A	B	*Unknown	A	A	CGST + SGST/(UTGST)
A	A	Unknown	A	A	CGST + SGST/(UTGST)
Not known	A	Unknown	A	A	CGST + SGST/(UTGST)

4.2 Registered Customer (B2B)

State of embarkation of journey	State of destination	State of Address of customer	Location of supplier	Place of supply	Applicability of GST
A	B	C	A	C	IGST
A	A	C	A	C	IGST
A	B	A	A	A	CGST + SGST/(UTGST)
A	A	A	A	A	CGST + SGST/(UTGST)
A	B	B	A	B	IGST

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Logic for GST application (Freight)

Concepts:

5.0 Place of supply

In case of registered Customer- Place of registration of the customer.

In case of unregistered customer- location at which the goods are handed over for transportation.

6.0 Location of supplier is the place of registration of supplier

In case of IR, IR shall be registered in every state so the location of supplier will be the state from where RR ticket or Invoice has been issued.

7.0 Application of GST

7.1 Intra state (location of supplier and place of supply in same state) - CGST + SGST or CGST + UTGST

If the address of registered customer and the place from where RR or Invoice is issued are in the same state it will be Intra state.

In case of unregistered customer if the place from where the RR or Invoice is issued and the place where the goods are handed over for transportation are in the same state it will be Intra state.

7.2 Interstate (Location of supplier and place of supply are in different state) - IGST

If the address of registered customer and the place from where the RR or Invoice is issued are in the different states, it will be Inter state.

In case of unregistered customer if the place from where the RR or Invoice is issued and the place where the goods are handed over for transportation are in the different state it will be Inter state (according to our understanding of the IR work there seems little chance of such transactions).

8.0 Logic for Application of GST

8.1 Unregistered Customer (B2C)

Place of handing over of goods for transportation	State of destination	State of Address of customer	Location of supplier	Place of supply	Applicability of GST
A	B	Unknown	A	A	CGST + SGST/(UTGST)
A	A	Unknown	A	A	CGST + SGST/(UTGST)
Not known	A	Unknown	A	A	CGST + SGST/(UTGST)

8.2 Registered Customer (B2B)

Place of handing over of goods for transportation	State of destination	State of Address of customer	Location of supplier	Place of supply	Applicability of GST
A	B	C	A	C	IGST
A	A	C	A	C	IGST
A	B	A	A	A	CGST + SGST/(UTGST)
A	A	A	A	A	CGST + SGST/(UTGST)
A	B	B	A	B	IGST

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सुप्रसन्नमाल को क्षीप्रकर जानन्वर्षाया साशान्त्यपानुलो के सिंह अग्रप्रवर्णनोद

COGN. F. 4/5N. 68
(including EN-80)

Apparatus B-99-1

1/91.

प्र. सं.	प्रश्न	उत्तर
१००	राज्य में कृषि उत्पादन में वृद्धि के लिए कृषि विभाग द्वारा किये जा रहे कार्यक्रमों का विवरण क्या है?	कृषि विभाग द्वारा किये जा रहे कार्यक्रमों का विवरण निम्न है— १. कृषि उत्पादन में वृद्धि के लिए कृषि विभाग द्वारा किये जा रहे कार्यक्रमों का विवरण निम्न है— २. कृषि उत्पादन में वृद्धि के लिए कृषि विभाग द्वारा किये जा रहे कार्यक्रमों का विवरण निम्न है—

Gross of the customer if Tax invoice is required.

Please receive the undermentioned consignment and forward by Goods and/or Mixed Train*Coaching and/or Mixed Train* to.....

*स्टेशन को.....

*स्टेशन को गानगाझी औरावध निशित गांधी*सफाई औरा निशित गांधी *को भेजें

कृपया उल्लिखित संप्रदा प्राप्त करें और नीचे द्या भेंटित.....

कृपया उल्लिखित संप्रदा प्राप्त करें और नीचे द्या भेंटित.....

Railway as consigned bill of lading.

[illegible][illegible][illegible]

1 (2) निमोता कालः किं प्रत्यक्ष भवेत्।
निमोता कालः किं प्रत्यक्ष भवेत्।
निमोता कालः किं प्रत्यक्ष भवेत्।

7 (1) न भोजन करना है कि ता अनेक गोट के साथ रहते थे। (अनेक सेवन में रहते की बात थी।) *He did not eat because he had many goats with him. (He ate many things because he had many goats with him.)*

1. **प्रश्न**—**श्री. जयशंकर प्रसाद** : (क) क्या सरकार को पता है कि 1990 की अग्रणी 12 में धारा 1 में किसी भी प्रतिनिधि समूह के लिए या प्रमाणित समूहों के लिए निर्धारित पैकेज तैयार किया गया है? (ख) यदि हाँ, तो निर्धारित पैकेज क्या है? (ग) क्या सरकार को पता है कि 1990 की अग्रणी 12 में धारा 1 में किसी भी प्रतिनिधि समूह के लिए या प्रमाणित समूहों के लिए निर्धारित पैकेज तैयार किया गया है? (घ) यदि हाँ, तो निर्धारित पैकेज क्या है?

[illegible]

पर्याय शब्दों में निम्नलिखित बातें (3) Outer packing is defective as follows —

4 (f) The consignment is in bad condition as follows :-

(iii) १९७५ में इन बातों पर कानून की श्रवित्व तर्कों का प्रारण किया गया है। Compulsory pooling countries H₂O and P/implication is the common.

1. (3) श्री अजीत कुमार आचार्य :—
श्री उपायुक्त महोदय, मैं आपसे पूछना चाहता हूँ कि आपने क्या कार्य किया है कि आपने इन लोगों को जमानत दे दी है ?

र (19) यहाँ फाला फाला फाला फाला (1) फाला फाला To be forwarded via the "General mail" and to pay the...

(11) भैःअमुनि पर प्रवेश हो सुते पात:-भित्तवा लाता जराह में गिरा किया ज्यो +जो+आर+ने+...
The chahar-pada (चाह चार पदा) 'iron' or 'steel'.

उपरोक्त के वास्तव में भारत को एक कारोबार करने वाले देश के रूप में स्वीकार करने के लिए हमें अपने व्यवसायिक और निजी जीवन में निम्नलिखित बातों पर ध्यान देना होगा:

10000 in the Railway Administration is authorized by the Central Govt. to do so under Section 73 of the Railway Act, 1909 (1909 Act 24) and that the

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भेक अया जाके एवैत के राखार *Shomali*

सिद्धिचक्र

The student

Note:—Additions or alterations made by the referee must be made in the margin.

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दिनांक Dated	को अग्रेषण नोट संख्या Forwarding Note
दिनांक Dated	को द्वारा जाँच को गई Checked by
दिनांक Dated	को द्वारा वजन किया गया Weighed by
दिनांक Dated	को द्वारा लोड किया गया Loaded by
दिनांक Dated	को द्वारा बीजक बनाया गया Invoiced by

को 'फॉरवार्डिंग नोट' (Forwarding Note) को द्वारा जाँच की गई। Checked by को द्वारा नक्कल किया गया। Weighed by को द्वारा लदा गया। Loaded by को द्वारा बीजक बनाया गया। Invoiced by जोड़िया भिंडा.

EXPLANATORY NOTE

- [illegible]

Lactuca L.

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COMPREHENSLEASING POLICYAppendix CMANIFEST

(To be submitted by lease holder)

1. Name of leaseholder M/s : _____ 2. Telephone/mobile No. : _____
3. Address : _____
4. Type of lease (short term _____ or long term) _____ 5. Period of lease From / / To / /
6. Parcel space leased out _____ 7. Train No. _____ (SLR/VPH)
8. From (originating station) _____ 9. To (destination station) _____
10. Railway Mr. No. _____ 11. Date of issue of MR. _____
12. Lumpsum leased freight : _____ 13. Date of loading : _____
14. Details of leaseholder : _____ 15. _____
- Name : _____
- Address : _____
- State : _____
- State Code : _____
- GSTIN No. : _____

Email id

Sr. No.	From	To	No. of packages	Description of consignment	Private marking weight	Weight	Name and complete address of consignor	GSTN No. and state code of consignor	Name and complete address of consignee	GSTN No. and state code of consignee

Total weight _____

(Content/description of commodity/goods has been mentioned on each package through past-on-label or through ink)

Signature of leaseholder
or his authorized representative
(with date and place)

To be countersigned by the Railway
Staff of originating/loading station

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SR NO.		FNR		1		2		3		4		5		6		7		8		9		10		11		12		13		14		15		16		17		18		19	
RR NO.		INV. NO.		F. NOTE NO.		TREC TYPE		NO. OF WAGONS		RISK RATE		ZONE CODE		GAUGE CODE		CHARG. DIST		HANDLED BY		RAKE TYPE		CLASS		TOTAL CHARGEABLE WT		WT. UNIT		RATE		PUN.CH. FOR OVERLOADING		CLASS		RATE		CLASS		RATE			
CHARGED VIA		DATE		DATE		TRAIN/WAG ONLOAD		Inv At		Weight at		delivery book/folio no.		for RMC		CLASS		RATE		CLASS		RATE		CLASS		RATE		CLASS		RATE		CLASS		RATE		CLASS		RATE			
senders' name, address, state, state code, GSTN		description of goods		24- commodity code		25- no. of packag articles		26- no. of packag articles		27- private mark		28- senders weight		29- actual weight		30- chargeable weight		31- over wt. Rate		32- freight		33- code		34- amount		35- code		36- amount		37- code		38- amou		Paid on charge							
consignee name, address, state, state code, GSTN		consignee state		consignee state code		consignee GSTN		HSN/S AC CODE (GST)		81- goods transportation service(local)		82- goods transportation service(inter state)		CGST		SGST		IGST		RATE		AMOUNT		RATE		AMOUNT		RATE		AMOUNT		RATE		AMOUNT		RATE		AMOUNT			
sender's state		sender's state code		sender's GSTN		sender's GSTN		TOTAL amount of TAX		dhp/ measurement		weight		actual wt.		PCC		total		normal rate		punitive rate		chargeabl e weight		SN		own railway													
COMMODITY DESCRIPTION		REMARKS		PAYMENT MODE		Stationery no.		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL		TOTAL			
SUPPLIERS NAME		SUPPLIERS ADDRESS		SUPPLIERS GSTN		SIGN/DIGITAL SIGN		STATION STAMP		sign. Station master																															

APPENDIX E 92

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[illegible]

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Indian Railways

Money Receipt / Gate Pass

No.

Gate Clerk Copy

COM/1/48/P-35(A)							
Way							
Station/Office							
Date & Time							
P.R. No.				PWB/LT No.		Booking Date	
From Station				Station To		D.B. Page No.	
Senders Name		Senders Address		Senders State		Placement Date & Time	
Consignee Name		Consignee Address		Consignee State		Senders State Code	
Arrived by (Vehicle No.)		Remarks		Consignee State Code		Consignee GSTIN No	
1		2		3		4	
6		7		8		9	
11		12		13		14	
16		17		18		19	
20						5	
10						10	
15						15	
20						20	
Item Description		No. of Pkgs.		St. of Pkgs		Arrival Date & Time	
Date available for Delivery		Days for Wharfage					
Total Charges						Total Charges (Rs.)	
Discount							
Description of Service							
Lease parcel		CGST		Rate		2.50%	
Charge/Demurrage/Wharfage/Misc (local)		SGST		Rate		2.50%	
Lease parcel		CGST		Rate		5%	
Charge/Demurrage/Wharfage/Misc (inter State)		SGST		Rate		5%	
Total (in Words)						Total (Rs)	
Amount of Tax (in Words)						Amount of Tax (in Rs)	
Suppliers Name						Indian Railways	
Suppliers Address							
Suppliers GSTIN No							
Signature/Digital Signature							
Authorised Signatory							