EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
Rail Sadan,
Chandrasekharpur,
Bhubaneswar – 751023

Commercial Circular No: **166 (GC)** Parcel / 2018 Date. 05.09. 2018

Sub: **Implementation of Goods & Service Tax (GST) on auction of unclaimed and unconnected items.**

Ref: Railway Board's letter No. 2017/TC-III/15/2 dated 27.08.2018.

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Please find enclosed herewith a copy of the Railway Board's letter No. 2017/TC-III/15/2 dated 27.08.2018 regarding **"Implementation of Goods & Sevice Tax (GST) on auction of unclaimed and unconnected items,** which is self-explanatory for information & necessary action.

All concerned to note and act accordingly.

Encls: One (01) page,

Authority: Railway Board's letter No. 2017/TC-III/15/2 dated 27.08.2018.

5/9/18

(H. L. Luwang)
Dy. Chief Commercial Manager (FS)

No.CCM/443 /GST/2017 Dt. 05. 09. 2018

Copy to:
All Station Managers/ Goods Supervisors/Chief Parcel Supervisors /Siding Clerks / Booking Clerk in Charges / Weighbridge clerks/Clerk in Charges/City Booking agencies/Out Agencies over ECoR.

Copy for information and necessary action to the:-

COM: ECoR, SDGM/ECoR/BBS, Chairman/RCT/BBS, Dy.CVO/ECoR/BBS, Dy.COM/FOIS)/ ECoR/BBS, Dy.CCO/ECoR/BBS, PO/RCT/BBS, CAO(FOIS)/NDLS, Audit officer/BBS. DRM: KUR, WAT, SBP/ ECoR, Sr.DOM- KUR, WAT, SBP/ ECoR, Sr.DCM: KUR, WAT, SBP /ECoR CAO(TA), SAO(TA-I), E.Co.Rly/ BBS

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one pages

5/9/18

(H. L. Luwang)
Dy. Chief Commercial Manager (FS)

CCM's Office/E.Co.,Rly/BBS
R.B. Sl.No...../Dt...3/9/18
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GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

Rail Bhawan, New Delhi – 110 001

No. 2017/TC-III/15/2

Dated : 27.08.2018

The General Managers
All Zonal Railways

Sub: Implementation of Goods & Service Tax (GST) on auction of unclaimed and unconnected items.

Ref: Board's letter No. TC-II/2910/2017/GST/2 dated 09.06.2017 containing detailed approach paper for implementation of Goods & Services Tax.

In continuation to instructions issued vide Board's letter dated 09.06.2017, containing detailed approach paper for implementation of GST, the matter of **"Implementation of Goods & Service Tax (GST) on auction of unclaimed and unconnected items"** has been examined in Board's office and **it has been decided that:**

"GST rate as per the HSN classification and rate prescribed in Notification No.1/2017-Central Tax(Rate) dated 28.06.2017, subject to exemption contained in Notification No. 2/2017- Central Tax (Rate) also dated 28.06.2017, for an item of goods will also be applicable for auction of the same item of goods. In other words, the same rate of GST which is applicable for sale/purchase of an item of goods, will also be applicable for auction of that relevant item of unclaimed and unconnected goods."

2. Any modification in the policy made by Ministry of Finance from time to time will become applicable and the same shall be notified.

3. All other terms and conditions shall be followed as per approach paper for implementation of Goods & Services Tax (GST) mentioned under reference above.

4. This issues in consultation with Accounts Directorate and Finance (Commercial) Directorate of Railway Board.

5. Necessary instructions may be issued to all concerned and compliance of these instructions may be ensured.

27/8/2018

(O.P Gupta)
Dy.Director/Traffic Commercial-III
Railway Board

No. 2017/TC-III/15/2

Dated : 27.08.2018

Copy forwarded for information and necessary action to:

1. The PFA, All Zonal Railways
2. The Dy. Comptroller and Auditor General of India (Railways), Room No. 224, Rail Bhavan, New Delhi.
3. The Principal Director of Audit, All Indian Railways.

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TWO Pages

for Financial Commissioner/Railways

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