EAST COAST RAILWAY

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

Commercial Circular No: 190(**GC**) Parcel / 2018 Date. 08.10. 2018

Sub: Inter State booking of parcel in GST regime by unregistered vendors.

Ref: Railway Board's letter No. TC-II/2046/2017/GST/Parcel dtd 25.09.2018.

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Please find enclosed herewith a copy of the Railway Board's letter No.TC-II/2046/2017/GST/Parcel dated 25.09.2018 regarding **"Clarification on Inter State booking of parcel in GST regime by unregistered vendors,** which is self-explanatory for information & necessary action.

All concerned to note and act accordingly.

Encls: Two (02) pages,

Authority: Railway Board's letter No. TC-II/2046/2017/GST/Parcel dtd 25.09.2018.

08/10/18

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

No.CCM/443/GST/2017 Dated. 08.10.2018

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), PFA & Dy FA & CAO(T)/ E.Co.Rly/ BBS

SL No. 190 (GC) 18

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08/10/18.

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

भारत सरकार/GOVERNMENT OF INDIA
रेल मंत्रालय/MINISTRY OF RAILWAYS
(रेलवे बोर्ड/RAILWAY BOARD)
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Freight Marketing Circular No. 22 of 2018

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 25.09.2018

The General Managers,
All Zonal Railways,
GM/PMS, CRIS, Chanakyapuri,
New Delhi.

SUB:- Inter-state booking of Parcel in GST regime by unregistered vendors.

REF:- SER's letter No. OP/128/E-Way Bill dated 09.07.2018.

South Eastern Railway vide letter under reference has sought the following clarifications:-

1. whether an unregistered person can book his household belongings/hard parcels through rail from one state to another or not, and,
2. whether a person requires mandatory GST registration if he supplies exempted commodities through Parcel (as it is not a taxable supply from one state to another state?.

The above issues have been examined in consultation with the Accounts Directorate of this Office and the following clarifications are furnished:-

(i) There is a requirement of mandatory registration if any person is making inter-State taxable supply. If the transportation of household belongings is done for non-business purposes, same shall not fall under the category of taxable supply, and no registration is required. However, e-way bill is required to be generated if consignment values above ₹50,000/-.

(ii) In case a person is making inter-state supplies of following nature, then he is not required to take mandatory registration:-

(a) Supplies not in the course of business; and
(b) Person exclusively involved in supply of exempted goods. However, e-way bill is required to be generated, as stated in (1) above.

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C-3 RC DATA Misc. Notes

(iii) Notwithstanding above, unregistered person can register in E-Way Bill System (Portal) as any normal citizen of the Country.

(iv) Instruction on carrying of invoice copy by Railways has been issued by IR vide TCR/1078/2018/02 dated 23/03/2018.

25/9/18

(Mudit Chandra)
Director Freight Marketing,
Railway Board

No.TC-II/2046/2017/GST/Parcel New Delhi, dated 25.09.2018

Copy forwarded to:-

1. The Dy. Comptroller & Auditor General of India(Railways), Room No. 224, Rail Bhavan, New Delhi.
2. The Principal Financial Advisors, All Indian Railways.
3. The Principal Directors of Audit, All Indian Railways

25.9.18

for Financial Commissioner/Railways

No.TC-II/2046/2017/GST/Parcel New Delhi, dated 25.09.2018

SL No. 190(O)18

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Copy forwarded for information & necessary action to:

1. PCCMs, PFAs, All Indian Railways.
2. CCM (FM)s, All Indian Railways.
3. PCOM, all zonal Railways.
4. CRB, MT, FC, Secretary, DG/RHS, Railway Board.
5. AM(B), PED (Finance), AM(IT), AM(C), PED (Vig), ED(Rates), PED(A), EDF(C), ED(X)-I, ED(C&IS),EDV(T), ED/Safety, ED(H), ADG/PR, DFC, DTC(G), JDA and TC(CR), V(SS), PR, TG-I, TG-II, TG-IV, TG-V & F(C) Branches, Railway Board.
6. MD, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, for making necessary changes in the PMS software.
7. MD, IRCTC, 9th Floor, Bank of Baroda Building, 16, Sansad Marg, New Delhi for necessary action.
8. Director General, Railway Staff College, Vadodara.
9. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector-11, CBD Belapur, Navi Mumbai – 400014.
10. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
11. Chief Commissioner of Railway Safety, Lucknow.