

EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17
Date: 02.01.2019

Commercial Circular No. 02(GC)/2019

Sub: GST – TDS Notification – Transportation of Commodities by Goods Train.

Ref: Board's

- (i) Letter No.TCR/1078/2018/13 dated 25.09.2018 circulated vide PCCM/ECOR's Commercial Circular No. 183(GC)/2018 dated 27.09.2018.
- (ii) Letter No.TCR/1078/2018/13 dated 26.09.2018 circulated vide PCCM/ECOR's Corrigendum to Commercial Circular No. 183(GC)/2018 dated 28.09.2018.
- (iii) Letter No.TCR/1078/2018/13 dated 01.10.2018 circulated vide PCCM/ECOR's Commercial Circular No. 186(GC)/2018 dated 01.10.2018.
- (iv) Letter No.TCR/1078/2018/13 dated 03.10.2018 circulated vide CCM/ECOR's Letter No. CCM/443/GST/Misc/Pt./1212 dated 12.10.2018.
- (v) Letter No. TCR/1078/2018/13 dated 02.11.2018

A copy of Railway Board's letter No.TCR/1078/2018/13 dated 02.01.2019 regarding "**GST – TDS Notification – Transportation of Commodities by Goods Train**" along with all enclosures, are enclosed herewith wherein Railway board have instructed that all the letters referred in the instant letter should be treated as withdrawn and charging should be reverted to that in force prior to implementation of Board's letters referred above i.e. prior to 01.10.2018.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078/2018/13 dated 02.01.2019.

Encl: As above (04 pages).


(H.L. Luwang)

Dy. Chief Commercial Manager(FS)

Date: 02.01.2019

No. CCM/443/GST/Policy/Pt.I

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:-

PCOM: ECoR/SER/SECR/NR/NFR/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRly..SD
GM/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/SBP/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)

भारत सरकार(GOVERNMENT OF INDIA)
रेल मंत्रालय(MINISTRY OF RAILWAYS)
रेलवे बोर्ड (RAILWAY BOARD)

No.TCR/1078/2018/13

New Delhi, dated 02.01.2019
Issued through internet RAILNET

**Principal Chief Commercial Manager
All Indian Railways.**

Sub: GST-TDS Notification – Transportation of Commodities by Goods Train.

Ref: Board's letters of even No. dated 25.09.2018, 26.09.2018, 01.10.2018, 03.10.2018, 02.11.2018.

Please find enclosed a copy of Board's Accounts Directorate GST Circular No. 1/2019/BA No. 1/2019 dated 02.01.19 enclosing therewith CBIC Notification No. 73/2018 – central Tax dated 31.12.2018.

Accordingly, Boards letters referred above shall be treated as withdrawn and charging shall be reverted to that in force prior to implementation of Boards letters referred above i.e. prior to 01.10.2018.

This issues with the approval of Associate Accounts Directorate of Railway Board.

Shilpi Bishnoi
02.01.19
(Shilpi Bishnoi)
Director Traffic Commercial (Rates)
(Railway Board)

Copy for information and necessary action to:

No.TCR/1078/2018/13

New Delhi, dated 02.01.2019

1. MD, CRIS, Chanakya Puri, New Delhi-23.
2. CAO, FOIS, Chanakya Puri, New Delhi-23.

Shilpi Bishnoi
02.01.19
(Shilpi Bishnoi)
Director Traffic Commercial (Rates)
(Railway Board)



(भारत सरकार) GOVERNMENT OF INDIA
(रेल मंत्रालय) MINISTRY OF RAILWAYS
(रेलवे बोर्ड) RAILWAY BOARD

RBA No. 1 /2019
GST Circular No. 1 /2019

No. 2018/AC-II/1/46

New Delhi, dated 2nd January, 2019

General Managers
All Zonal Railways/Production Units

Sub: Exemption of GST TDS on supplies made by Government Departments and PSUs to other Government Departments and vice-versa

Railway Board vide letter No. even dated 14th September, 2018 (RBA No. 97/2018) had forwarded Central Board of Indirect Taxes and Customs (CBIC) Notification No. 50/2018- Central Tax dated 13th September, 2018. Further vide RBA No. 111/2018 and RBA No. 112/2018 issued on 12th October, 2018, detailed guidelines for accountal of GST-TDS were issued for Zonal Railways & Production Units.

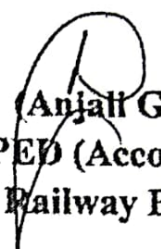
2. Now, CBIC vide Notification No.73/2018 - Central Tax dated 31st December, 2018 (Annexure-A) has made certain amendments in the Notification No. 50/2018- Central Tax dated 13th September, 2018.

3. By virtue of this amendment, the supplies which takes place between one person to another person specified below shall not be liable to GST TDS-

- (a) A department or establishment of the Central Government or State Government;
- (b) Local authority;
- (c) Governmental agencies;
- (d) An authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (e) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (f) Public sector undertakings.

4. It is desired that Nodal Officers of all Zonal Railways and Production Units shall bring this to the notice of all the Departments/Divisions/Extra-Divisional Units to ensure GST compliance.

Encl:- As above.


(Anjali Goyal)
PED (Accounts)
Railway Board

Copy to:-

1. PFAs all Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.
4. Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No.73/2018 – Central Tax**

New Delhi, the 31st December, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E) dated the 13th September, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:—

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”.

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S. L.)
Under Secretary to the Government of India

Note:— The principal notification No. 50/2018- Central Tax, dated the 13th September, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018 and last amended vide notification No. 61/2018-Central Tax, dated the 05th November, 2018, published vide number G.S.R 1084(E), dated the 05th November, 2018.