

152 (G) 18
183 (GC) 18

Corrigendum to Commercial Circular No.183(GC)/2018

EAST COAST RAILWAY

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

Date: 28.09.2018

Sub: GST –TDS Notification-Transportation of commodities by goods train.

Vide this office Commercial Circular No.183(GC)/2018 dtd.27.09.2018, Instructions regarding "**GST –TDS Notification-Transportation of commodities by goods train**" vide Railway Board's letter TCR/1078/2018/13 dated 25.09.2018 was circulated.

Now, Railway Board's letter No. TCR/1078/2018/13 dated 26.09.2018 is enclosed herewith wherein It is instructed that the **Annexure** regarding **Procedure order for GST-TDS** attached with the Commercial Circular No.183(GC)/2018 dtd 27.09.2018 may please be replaced with the **Annexure (new)**.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078/2018/13 dated 26.09.2018.

Encl: As above (02 pages).

H.L. Luwang
28/09/18

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

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

Date 28.09.2018

All Station Managers/ Goods Supervisors/Commercial Supervisors /Sliding 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/SCRWR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRly., **SDG M/ECOR/BBS, Chairman/RCT/BBS, Dy.GVO/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/NDLSSr.**DCM** :KUR,WAT/SP/ECOR. **Dy.CCM(Claims)/E.Co.Rly, FA & CAO:**E.Co.Rly, **FA & CAO(T)/ECOR/BBS**
Traffic Manager: VZP, Paradeep Port Trust / Paradeep.

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H.L. Luwang
28/09/18

(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, Date: 26.09.2018

Principal Chief Commercial Manager,
All Indian Railways.

Sub: GST-TDS notification-Transportation of commodities by goods train.

Ref: Board's letter of even number dated 25.09.2018.

The Annexure attached with the Board's letter under reference may please be replaced with the Annexure(new) attached with this letter.

DA:as above


(Mahender Singh)

Dy. Director, Traffic Commercial (Rates)
Railway Board

Copy to:

Managing Director, CRIS, Complex, Chanakyapuri, New Delhi.

CAO/FOIS, CRIS, Complex, Chanakyapuri, New Delhi.

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DDTCR/GST/1078GST

No.TCR/1078/2018/13

New Delhi, Date: 26.09.2018

Annexure(new)

Procedure order for GST-TDS

1. There will be a POP-UP or OPTION for Goods Clerk in TMS portal, regarding TDS to be reduced from the total value of RR. TDS will be reduced @ 1% for as CGST and 1% as UT/S GST i.e. total 2% while generating Invoices/ Railway Receipt.
2. Goods Clerk will ask for a declaration from Customer for reducing the Total value of RR by TDS amount of 2%.
3. Declaration will be signed by the authorized signatory of the customer indicating their TDS number;
4. For the purpose of determination of transaction value of Rs. 2.50 lakh, and above, which is the threshold limit for TDS reduction, each RR value will have to be more than Rs. 2.50 lakh. In other words, if the RR value is less than Rs. 2.50 lakh, then no TDS will be reduced.
5. In case of Supersessional RR & Re-booking, the criteria taken into account while issuing Principal RR shall be followed.
6. In case of other charges, the criteria taken into account while issuing Principal RR shall be followed.
7. In case of issuance of RR for NTPC against the advance paid by NTPC to Indian Railways under Memorandum of Understanding executed on 29.03.2018 between NTPC and Ministry of Railways, the advance paid is including GST, therefore, no TDS will be reduced.


26/9/18

DDTCR/GST/1078GST

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