

EAST COAST RAILWAY

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

Commercial Circular No. 201(GC)/2018

Date: 23.10.2018

Sub: Guidelines for implementation of E-way Bill over Indian Railways.

Ref: Railway Board's letter No. TCR/1078/2018/02 dated 31.01.2018 [Circulated vide PCCM/ECOR's Commercial Circular No. 19(GC)/2018 dated 01.02.2018].

Enclosed please find herewith copy of Railway Board's letter No. TCR/1078/2018/02 dated 23.10.2018 regarding implementation of E-way Bill over Indian Railways. As instructed by the Board, the guidelines shall come into force from 25.10.2018.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078/2018/02 dated 23.10.2018.


(H.L. Luwang)

Dy. Chief Commercial Manager (FS)

No.CCM/443/GST/E-way Bill/Pt.

Date: 23,10.2018

Copy forwarded to:


All Station Managers/ Goods Supervisors/Parcel Supervisors/Commercial Supervisors /Siding Clerks / Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges / Commercial Movement Inspectors.

Copy for information and necessary action to the:-

COM: ECoR, SDGM/ECoR/BBS, Chairman/RCT/BBS, Dy.CVO(T)/ECoR/BBS, PO/RCT/ECoR/BBS, Dy. COM(FOIS)/ECoR/BBS, Audit officer/BBS, DRM: KUR, WAT, SBP/ECoR, Sr.DOM, KUR, WAT, SBP/ECoR, 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, Traffic Manager/ Paradeep Port Trust/Paradeep.

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(H.L. Luwang)

Dy. Chief Commercial Manager (FS)

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

No : TCR/1078/2018/02

Date : 23.10.2018

Principal Chief Commercial Manager
All Indian Railways.

Sub : Guidelines for implementation of E-way Bill over Indian Railways.

Ref: Board's letter of even number dated 31.01.2018.

Please refer to contents of above referred letter that Board has made a representation to CBEC seeking certain modification in the extant E-way Bill Rules and issued guidelines till a decision received from Ministry of Finance.

As advised by Ministry of Finance, following guidelines please be followed regarding e-way Bill:

Sub Rule 2(A) of Rule 138 of CGST Rules, 2017 provides that:

"Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery".

Railways has been exempted from generation and carrying of e-way bill with the condition that without the production of e-way bill, IR will not deliver the goods to the recipient. Moreover Railway are required to carry invoice or delivery challan etc. and are supposed to give delivery of the goods only after production of the concerned e-way bill as required under extant rules.

This shall come into force from 25.10.2018.

Shilpi Bishnoi
23.10.18
(Shilpi Bishnoi)
Director Traffic Commercial (Rates)
Railway Board

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