



EAST COAST RAILWAY

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

Commercial Circular No: 203(GC) Parcel / 2018

Date. 24.10. 2018

Sub: Grant of exemption from GST on transportation of dead bodies by Rail.

Ref: Railway Board's letter No. TC-II/2046/2017/GST/Parcel/Pt. dt 09.10.18 (FM Circular No. 23 of 2018).

An extract of Railway Board's letter No. TC-II/2046/2017/GST/Parcel/Pt. dt 09.10.18 (FM Circular No. 23 of 2018) is reproduced below for information & necessary action:-

"The matter of grant of exemption from GST on transportation of dead bodies by Rail has been examined in consultation with Accounts Directorate of this Ministry. It is advised that as per entry No.4 of Schedule-III (Section 7 of CGST Act, 2017), services of funeral, burial, crematorium or mortuary including transportation of the deceased shall be treated neither as a supply of Goods nor a supply of service. Since transportation of the deceased has not been treated as a supply of Goods or a supply of service, therefore, there is no requirement of invoice of GST as on date. However, there is a requirement to furnish 'Bill of Supply' which is reported in GSTR-I Return (Table-8), and in Table 3.1(c) of GSTR 3B Return. In other words, these transactions even though exempt shall get reported to our GSP through CRIS Portal".

All concerned to note and act accordingly.

Authority: Railway Board's Letter. No.TC-II/2046/2017/GST/Parcel/Pt. dt 09.10.18 (FM Circular No. 23 of 2018 dated 09.10.2018).


(H. L. Luwang)

Dy. Chief Commercial Manager (FS)

No.CCM/443 /GST/2017

Dt. 24.10. 2018

Copy to:-

All SMs/Parcel Supervisors/Goods Supervisors/ Comml supervisors/siding clerks/Booking Clerk in charges/weigh Bridge clerks.

Copy for information and necessary action to the:-

COM, FA & CAO, CFTM,SDGM,FA & CAO(T),Chairman/RCT, Dy CVO(T), DY CCO, Dy COM(FOIS),PO/RCT, Audit Officer/ECOR/BBS.

Rates Section/CCM/ECOR/BBS, DRM/KUR, WAT & SBP/ECOR, Sr DOM/KUR, WAT, SBP/ECOR,Sr DCM/KUR, WAT, SBP/ECOR, Traffic Manager/Visakhapatnam port trust (VZP), Paradeep Port Trust/PRDP.

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Dy. Chief Commercial Manager (FS)