

## पूर्व तट रेलवे / EAST COAST RAILWAY

Office of the  
Pr. Chief Commercial Manager  
1<sup>st</sup> Floor, North Block, Rail Sadan  
Bhubaneswar – 751017

**Commercial Circular No:286(GC)/2024**

Date: 21.08.2024

**Sub: Exemptions granted on Railway transactions and regularization of such transactions for past period on 'as is where is basis'**

**Ref:**(i) Principal Finance Advisor/ECOR's letter No.ECOR/Accts/BBS/GST/Circular/1075 dtd 09.08.2024.

(ii) Railway Board's letter No.2017/AC-II/1/6/GST main/Vol.IV dtd.08.08.2024(RBA No.24/2024 dtd.08.08.2024)

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Enclosed please find herewith a copy of the Railway Board's letter No 2017/AC-II/1/6/GST main/Vol.IV dtd.08.08.2024(RBA No.24/2024 dtd.08.08.2024) regarding **"Exemptions granted on Railway transactions and regularization of such transactions for past period on 'as is where is basis'** which is self explanatory for information and necessary action.

All concerned to please note and act accordingly

**Encls:** As above (03 Pages)

Authority: Principal Finance Advisor/ECOR's letter No.ECOR/Accts/BBS/GST/Circular/1075 dtd 09.08.2024

*Pmt*  
21/08/2024  
(Preeti Rana)  
Dy. Chief Commercial Manager (FS)

No.PCCM/443 /GST/Pt./Policy

Date: 21.08.2024

**Copy to:-**

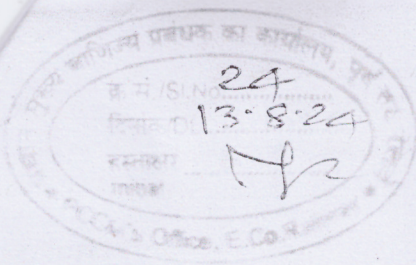
All SMs/Goods Supervisors/ Comml. Supervisors/Siding clerks/Booking Clerk in charges/Parcel Clerk/ weigh Bridge clerks/City Booking Agencies.

**Copy for information and necessary action to the:-**

PCOM, PFA, 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.

*Pmt*  
21/08/2024  
(Preeti Rana)  
Dy. Chief Commercial Manager (FS)





EAST COAST RAILWAY

Office of the  
Principal Financial Advisor  
Bhubaneswar

No.ECoR/Accts/BBS/GST /Circular / 1075

Dt.09/08/2024

To

PCCM, CAO/Con, PCE, PCEE, PCSTE, PCME, PCPO, PCSC, PCMD, PCMM,  
CPRO, CTPM, CWM/MCS, FA&CAO(Con)/BBS  
DRM/KUR, SBP, WAT  
Sr.DFM/KUR, SBP, WAT  
Sr.DCM/KUR, SBP, WAT  
Dy.FA&CAO(G), Dy.FA&CAO(S&W), Dy. FA&CAO(Con)/VSKP  
Sr.AFA(CRW)/MCS, Sr.AFA(Con)/SBP

Sub: Exemptions granted on Railway Transactions and regularization of  
such transactions for past period on "as is where is basis".

Ref: Railway Board's Lr.No.2017/AC-II/1/6/GST Main/Vol.IV Dt.08.08.2024  
(RBA 24/2024)

Please find enclosed herewith the Railway Board's Lr.No.2017/AC-  
II/1/6/GST Main/Vol.IV Dt.08.08.2024 (RBA 24/2024) regarding "exemptions granted  
on Railway Transactions and regularization of such transactions for past period on  
"as is where is basis" for information and necessary action.

Encl: As above

R. Panigrahi 13.8.24  
AFA(T-II)  
For PFA/ECoR



भारतसरकार Government of India  
रेलमंत्रालय Ministry of Railways  
रेलवेबोर्ड(Railway Board)

RBA No. 24/2024  
GST Circular No. 06/2024

New Delhi, dated 08.08.2024

No. 2017/AC-II/1/6/GST Main/Vol. IV

General Managers,  
All Zonal Railway/Production Units

Subject: Exemptions granted on Railway Transactions and regularization of such transactions for past period on 'as is where is basis'.

- Ref:-** 1) Notification No. 04/2024-Central Tax (Rate) dtd.12<sup>th</sup>July2024  
2) Notification No. 04/2024-Integrated Tax (Rate) dtd. 12<sup>th</sup>July 2024  
3) Notification No. 04/2024-Union Territory Tax (Rate) dtd. 12<sup>th</sup>July 2024  
4) Circular No.-228/22/2024-GST, dtd. 15<sup>th</sup>July 2024  
5) Notification No. 13/2023 - Central Tax (Rate) dtd 19th October 2023

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Pursuant to the recommendations of 53<sup>rd</sup> GST Council meeting held on 22<sup>nd</sup> June 2024, CBIC has issued the above referred notifications/circular at S. No.1 to 4.

I. Following transactions are exempt from GST **with effect from 15.07.2024:**

1. Services by IR to **individuals** by way of:
  - a. sale of platform tickets;
  - b. facility of retiring rooms/waiting rooms;
  - c. cloak room services;
  - d. battery operated car services,

No GST is to be paid for the period **20.10.2023 to 14.07.2024** on a, b, c & d above (**Liability regularized on 'as is where is' basis**).

2. **Any service** by one zone/division of IR to another zone(s) or division(s). No GST is to be paid for the period **20.10.2023 to 14.07.2024** on above (**Liability regularized on 'as is where is' basis**).
3. **Services of transportation of goods** (such as: railway material or equipment) from one zone/division of IR to same or another zone/division(s).





II. Following Services are taxable **with effect from 20.10.2023:**

1. Services of sale of platform tickets, facility of retiring rooms/waiting rooms, cloak room services, battery operated car services to a person other than individuals.
2. Services by IR to a non-business entity or business entity (even if the business entity is exempt from registration under the CGST Act, 2017).
3. Services by IR to another Central Government, State Government, Union territory or local authority.
4. Any service earlier exempt on account of consideration being less than Rs. 5,000 will be taxable unless otherwise exempt.

Kindly ensure compliance of these instructions in consultation with the Zonal GST consultants.

Signed by

Vipul Tripathi

Date: 08-08-2024 18:25:34  
(Vipul Tripathi)

Director/Accounts

Railway Board

Email ID: vipul.tripathi@gov.in

Ph No: 8920027770

Copy to:

1. PFAs All Zonal Railways/Production Units
2. MD, CRIS, Chanakyapuri New Delhi
3. Director/Finance, Director/PS, Director/Operations, CRIS, Chanakyapuri, New Delhi
4. GM/Finance and GSTM, GM/FOIS, GM/PRS, GM/EPS, GM/UTS, GM/Parcel, CRIS, NDLS

