

COMMERCIAL CIRCULAR LETTER NO.03 of 2019
DRAFT NOTIFICATION FOR TRC NO. 1 of 2019
(GOODS)

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

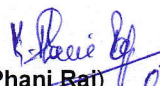
Ref: This office Commercial Circular No.216 of 2018 dated 27.09.2018 and Commercial Circular No.216-A of 2018 dated 01.10.2018. (Railway Board's letters No.TCR/1078/2018/13 dated 25.09.2018, 26.09.2018 and 01.10.2018)

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

1. Vide this office Commercial Circulars No.216 of 2018 dated 27.09.2018 and 216-A of 2018 dated 01.10.2018, guidelines were issued for implementation of GST-TDS in case of supply of Rail transport service to the following categories of customers:
 - a) A department or establishment of the Central Government or State Government ;
 - b) Local authority ;
 - c) Government agencies; and
 - d) Following persons or category of persons notified by Government, namely :
 - (i) An authority or a Board or any other body, set up by an Act of Parliament or a State Legislature; or established by any Government, with 51% or more participation by way of equity or control, to carry out any function:
 - (ii) Society established by the Central Government or the State Government or a Local Authority under the Societies Regulation Act, 1860 ;
 - (iii) Public sector undertakings.
2. Now, Railway Board, vide letter No.TCR/1078/2018/13 dated 02.01.2019 advised that deduction of GST TDS for supply of Rail transport service to the above categories of customers shall be discontinued with immediate effect. Accordingly, the Commercial Circulars referred at Para 1 above shall be treated as withdrawn.
3. Railway Receipts/Money Receipts should be issued by levying GST @ 5% on freight and other ancillary charges, without deduction of GST TDS for supply of rail transport service to the above category of customers.

"Staff in the field units should read the instructions carefully and understand the same, thoroughly. Thereafter, the instructions should be implemented. In case of any doubts, letters may be addressed to the respective Sr.DCMs with copy to PCCM's Office"

Previous Commercial.Circular No.02 of 2019
Sub: Closure of M/s.Ware Housing Corporation Pvt. Sdg.
served by Namburu Rly. Stn. On GNT Divn. of S.C.Rly.


(K.Phani Raj) 030119.
ACM/M&D

for Principal Chief Commercial Manager


SOUTH CENTRAL RAILWAY

No.C.268/P/Goods/GST Vol.IV

Headquarters Office
Commercial Branch
Date: 03.01.2019

Copy forwarded to:

All SSS/ SMs/CBSRs/CGSRs/CPSRs/Sdg.Clerks/OA Contractors over S.C.Railway.
DRMs/Sr.DCMs/Sr.DOMs/Sr.DFMs-SC, HYB, BZA, GTL, GNT, NED.
PCCM, CCO, PCOM, CFTM, CTPM, CPTM, CCM/FS, CCM/C&PS, SDGM/V/SC, FA&CAO(WST)/SC, FA&CAO/T/SC,
Sr.AFA/T/Coaching, S&AO/HQ/SC, Dy.CCM/FS, SCM/Claims, SCM/G, SCM/Ref, Principal Director of Audit/S.C.Rly/SC,
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Belapur. Chief Project Manager. CAO Office, FOIS/Northern Railway/CRIS Complex/NDLS,MD/CRIS, Chanikyapuri,
New Delhi-23; GM/CRIS, 3rd Floor, MML Complex S.Rly./CEN, GM/CRIS/S.C.Rly/SC, RT section 6 copies for inclusion in
TRC on hand. Ch.OS/Rates, Dev, Budget, Outstanding, R.Sdg, MKTG, RQ, OS/Refunds (Goods)


(K.Phani Raj) 030119
ACM/M&D

for Principal Chief Commercial Manager