

**COMMERCIAL CIRCULAR LETTER NO.235 of 2018
DRAFT NOTIFICATION FOR TRC NO. 10 of 2018
(GOODS)**

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

Ref: 1) Railway Board's letter No.TCR/1078/2018/02 dated 31.01.2018.

2) Railway Board's letter No.TCR/1078/2018/02 dated 23.03.2018.

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

1. Railway Board, vide letter dated 31.01.2018, cited under reference above, advised that a representation was made to CBEC seeking certain modifications in the extant E-way Bill rules and issued guidelines to be followed till a decision is received from Ministry of Finance.
2. Now, Railway Board, vide letter No. No.TCR/1078/2018/02 dated 23.10.2018 issued the following guidelines to be followed as advised by Ministry of Finance:

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".

3. Railways has been exempted from generation and carrying of E-way Bill with the condition that the customer has to submit the E-way Bill to Railways before delivery of the consignment. Without the production of E-way Bill, Indian Railways should not deliver the goods to the recipient.
4. Vide Para 4 of Railway Board's letter No.TCR/1078/2018/02 dated 23.03.2018, it was advised that a person incharge of goods train shall carry the Invoice or Bill of supply or Delivery challan as the case may be. Copy of any of these documents shall be provided by the person offering goods to the CGSR/GSR/Goods clerk for transportation in goods train by Indian Railways. This rule shall continue to apply.
5. This shall come into force from 25.10.2018.

"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. 234 of 2018

Sub: Acceptance of Identity cards issued to Advocates by the Bar Council of India as proof of Identity of passengers for undertaking journey by train.

K. Phani Raj
(K.Phani Raj)

ACM/M&D

for Principal Chief Commercial Manager

SOUTH CENTRAL RAILWAY

Headquarters Office

Commercial Branch

Secunderabad

Date: **24.10.2018**

No C.268/RG/P/E-way Bill/Vol.I

Copy forwarded to:

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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

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K. Phani Raj
(K.Phani Raj)

ACM/M&D

for Principal Chief Commercial Manager