

COMMERCIAL CIRCULAR LETTER No. 238 OF 2018
DRAFT NOTIFICATION FOR TRC No. 10 OF 2018
(Parcels)

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

Ref: Freight Marketing Circular No.23 of 2018, Railway Board's Lr.No. TC-II/2046/2017 /GST/ Parcel/Pt. Dated : 09.10.2018.

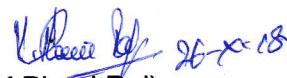
Copy of the letter No. TC-II/2046/2017 /GST/ Parcel/Pt. Dated: 09.10.2018 [FMC No. 23 of 2018] on the above subject is forwarded for information, guidance and necessary action.

Railway Board vide FMC No. 23 of 2018, issued the following guidelines are reproduced as under :

"The matter of grant of exemption from GST on transportation of dead bodies by Rail 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 38 Return. In other words, these transactions even though exempt shall get reported to our GSP through CRIS Portal".

"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, letter may be addressed to the respective Sr.DCM's with a copy to PCCM's office.

Previous Circular No. 237 of 2018 Sub: Policy on PFT scheme.


(K. Phani Raj)
ACM/M&D

for Principal Chief Commercial Manager

SOUTH CENTRAL RAILWAY

Headquarters office,
Commercial branch,
Secunderabad
Date: 26.10.2018

No.C. 432/Parcel/GST/2017/Vol.I

Copy forwarded for information and necessary action to:

All SMs/SS/CBSRs/CGSRs/CPSRs/Sdg. Clerks, OA Contractors over S.C.Railway, DRMs /SC, HYB, BZA, GTL, GNT, NED, Sr.DCMs/SC, HYB, BZA, GTL, GNT, NED, /Sr.DOMs /SC, HYB, BZA, GTL, GNT, NED, Sr.DFMs /SC, HYB, BZA, GTL, GNT, NED, PCCM, CCO, COM, CCM/FS, CCM/PM, CCM/PS, CFTM, CTPM, FA&CAO(T), FA&CAO/G, SDGM/V/SC, Dy.CCM/FS, SCM/G, SCM/Ref., SCM/Claims, SCM/Spl.

The Principal Director of Audit/S.C.Rly /SC, Principal /ZRTI /MLY. CCM/COM-Rly/Chennai, C.Rly/Mumbai, W.Rly/CCG, N.Rly/New Delhi, NE.Rly/Gorakhpur, E.Rly/Hawrah, S.E.Rly/Kolkatta, N.C.Rly/ Allahabad, N.E.F.Rly/Guwahati, N.W.Rly/Jaipur, S.E.C.Rly/Bilaspur, E.Co.Rly/Bhuwaneshwar, W.C.Rly/Jabalpur, E.C.Rly/Hazipur, S.W.Rly/Hubballi, K.Rly/Belapur, MD/CRIS/New Delhi, CAO/CRIS, Chanakyapuri, New Delhi, GM/CRIS, 3rdFloor, MML Complex, S.Rly/Chennai, GM/CRIS/S.C.Rly/SC, OS/RG, Ref, Dev, RQ, RT section with 5 copies for inclusion of TRC.



for Principal Chief Commercial Manager