

COMMERCIAL CIRCULAR No.251 OF 2018
DRAFT NOTIFICATION FOR TRC NO.11 OF 2018
(Coaching)

Sub: Tax deducted at source on GST transactions.

Authority: Railway Board's Ir NoTC-II/2910/2017/GST- Passenger fare. dated 22.10.2018. (Railway Board's Commercial Circular No.61 of 2018).

Vide RBA no. 98 of 2018 (GST circular no. 34/2018) dated 17.09.2018, instruction has been issued regarding GST tax deducted at source on transaction. In this letter who will deduct the TDS has already been mentioned. Further, it has already been mentioned that TDS shall be deductible on passenger transportation service by rail subject to the following conditions:-

- i. If the contract value for supply of service by Indian Railways (AC Class and first class) exceeds Rs.2.5 lakhs.
 - ii. The provision of TDS is applicable only when the recipient of passenger transportation service are the following specified persons: Central Government, State Government, Local authority, Government agencies, Government entity, societies established under Society Registration Act, Public sector Undertakings and authority or Board set up any of Parliament or a state legislature.
2. To illustrate, TDS deduction by the recipient of passenger transportation service from Indian Railway shall be applicable, if bulk booking by public sector undertakings like SAIL, NTPC, ONGC etc., for taking their employees on tour for longer distance in AC coaches like Rajdhani train etc., wherein the contract value exceeds Rs 2.5 lakhs.

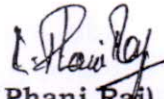
In this example it is presumed that invoice shall be raised in the name of PSU indicating the details of passengers and the corresponding total train fare along with applicable GST. In such cases, PSU's while releasing payment to Indian Railways, must deduct TDS at applicable rates and release the balance payment to Indian Railways. PSU will comply with TDS return formalities by filing GSTR-7 by 10th of the following month. Thereafter Indian Railways gets credit in its electronic cash ledger and the concerned PSUs shall issue the TDS certificate in favour of railways concerned.

3. As regards rounding off of fare CGST and SGST/UTGST shall be calculated and rounded off to two decimal places separately.
4. Whether total GST charged to be printed with TDS or without TDS in UTS the instruction no TC-II/2910/2017/GST/2 dated 09.06.2017 (this office letter No.C.268/P/Goods/GST/2017 dated 20.06.2017) should be followed.

This issues in consultation with Accounts Directorate and Finance (Commercial) Directorate.

"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.250 of 2018 Sub:
Inclusion of M/s Vedanta Ltd., as authorized user of
Greenfield PFT of M/s Vimala Infrastructure (India)
Pvt Ltd served by Narsingapalli stn. .


(K. Phani Raj) 06.11.18
ACM/M&D

for Principal Chief Commercial Manager

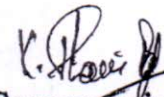
SOUTH CENTRAL RAILWAY

Commercial Branch,
Headquarters,
Secunderabad.
Dt: **06.11.2018.**

No.C.268/P/CHG/Service Tax/Vol.I

Copy forwarded to:

All SSs/SMs/CBSRs/CPSRs/Sdg. Clerks/OA Contractors over S.C.Railway.
DRMs/Sr.DCMs/Sr.DOMs/Sr.DFM/SC, HYB, BZA, GTL, GNT & NED.
PCCM, CCO, COM, CFTM, CTPM, CPTM, CCM/C&PS, CCM/FS, CCM/PM,
SDGM/V/SC, GGM/IRCTC/South Central Zone/SC-500003.
FA&CAO(WEST)/SC, FA&CAO/T/SC, Sr.AFA/T/Coaching, Sr.AFA/T/
Goods, AAO/Chg., **Chos/Gen, Chos/RG, Chos/Rates, Chos/Res,**
AAO/Goods, Dy.CCM/FS, Dy.CCM/PRS, SCM/G, SCM/HQ,
DBM/PRS, Principal Director of Audit/S.C.Rly/SC, Principal/ZRTI/MLY.
CCMs/S.Rly/CEN, C.Rly/CSTM, W.Rly/CCG, N.Rly/NDLS, N.E.Rly/GKP,
S.E.Rly/HWH, Eco.Rly/BBS, N.C.Rly/ALD, N.E.F.Rly/GHY, N.W.Rly/Jaipur,
S.E.C.Rly/Bilaspur, W.C.Rly/JBP, E.C.Rly/Hazipur. S.W.Rly/UBL, K.Rly/Belapur.
Chief Project Manager/CAO/O/SC, FOIS/N.Rly/CRIS Complex/NDLS,
MD/CRIS/Chanikyapuri/NDLS-23, CCI/RQ/HQRS, GM/CRIS, 3rd Floor, MML
Complex, S.Rly/CEN, GM/CRIS/SC.


for Principal Chief Commercial Manager