

**COMMERCIAL CIRCULAR LETTER NO. 78 of 2019
DRAFT NOTIFICATION FOR TRC NO. 04 of 2019
(GOODS)**

Sub: Declaration of freight payer (consignor/consignee) on the forwarding note.

The present format of Forwarding note does not have the provision, specifying the freight payer i.e. whether the freight would be paid by the Consignor or the Consignee. Due to this, the field staff at some of the locations are preparing the RRs with consignor as the freight payer, even though the freight is paid by the consignee.

In such cases, the Input Tax Credit (ITC) of the GST paid on freight charges is passed on to the consignor, instead of the consignee.

In order to avoid this problem, competent authority has now instructed that in cases where freight is paid through Demand Draft, a declaration may be obtained from the customer on the Forwarding note, stating whether the freight is paid by the Consignor or the Consignee, duly mentioning the GSTIN of respective freight payer. The declaration shall be given in writing by the customer under clear signature.

The field staff should prepare the Railway Receipts as per the declaration given by the customer. It must be ensured that the GSTIN of the consignor/consignee is correctly fed in the TMS.

"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"

<p>Previous Commercial.Circular.No.77 of 2019 Sub: Inclusion of M/s.Ultratech Cements Ltd. as authorised user at Green field PFT of VIPN</p>
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K. Phani Raj 22.04.19.
(K.Phani Raj)
ACM/M&D

for Principal Chief Commercial Manager

SOUTH CENTRAL RAILWAY

No.C.268/RG/P/Goods/GST Vol.V

Headquarters Office
Commercial Branch
Date: 22.04.2019

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, Principal/ZRTI/ MLY,
PCCMs/S.RLY/CEN, C.Rly/CSTM, W.RLY/CCG, N.Rly/NDLS, N.E.Rly/GKP, E.Rly/HWH, S.E.Rly/CCC, N.C.Rly/ALD, N.E.F.Rly/GHY, N.W.Rly/Jaipur, S.E.C.Rly/Bilaspur,E.Co.I/BBS, W.C.Rly/JBPE.C.Rly/Hazipur, S.W.Rly/UBL, K.Rly/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 22.04.19.
for Principal Chief Commercial Manager