
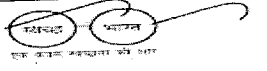


दक्षिण पूर्व मध्य रेलवे / SOUTH EAST CENTRAL RAILWAY

	 कार्यालय / Office of the प्रधान मुख्य वाणिज्य प्रबंधक / Principal Chief Commercial Manager, बिलासपुर - (छ.ग.) Bilaspur (C.G)
दर परिपत्र स.176 (माल)/2018	Rates Circular No. 176 (G)/2018

सं No. C/SECR/BSP/GST/Policy/ 6229

दिनांक / Date. 27.09.2018

All Station Managers & Superintendents, Goods Supervisors, Goods Clerks & Siding Clerks,
Weigh Bridge Clerks. All CCIs, CIs of SECR.

Copy for information and necessary action to:

DRM: SECR/BSP, NGP, RAIPUR..

Sr. DCMs, Sr.DOMs: SECR/NGP, BSP, RAIPUR. Commercial Control: SECR/BSP:

ARMs: SECR/BIA, KRBA, SDL, BRJN. Principal Director of Audit/SEC Railway/Bilaspur.

FA&CAO, COM, CFTM, CME, CE, CEE, SDGM and CPRO: SECR/BSP.

FA&CAO/(T), Dy.FA&CAO(T), Sr. AFA(TA): SECR/BSP

Sub:- GST -TDS Notification - Transportation commodities by goods train.

Enclosed please find herewith Railway Board's letter No. TCR/1078/2018/13 dated
25.09.2018 for your information and necessary action.

All concerned to please note and act accordingly.

Encl: 03 (Three pages)

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।



(एस. एम. गोन्डाने)
उप मुख्य वाणिज्य प्रबंधक / पण्य
कृते प्रधान मुख्य वाणिज्य प्रबंधक

भारत सरकार (GOVERNMENT OF INDIA)

रेल मंत्रालय (MINISTRY OF RAILWAYS)

रेलवे बोर्ड (RAILWAY BOARD)

No.TCR/1078/2018/13

New Delhi, dated 25.09.2018

**Principal Chief Commercial Manager,
All Indian Railways.**

Sub: GST-TDS Notification- Transportation of commodities by goods train.

1. Please find enclosed a copy of Board's Accounts Directorate's GST Circular No. 33 of 2018 dated 14.09.2018 (RBA No.97/2018) on the above cited subject.

2. It is advised that Central Board of Indirect Taxes and Customs, Department of Revenue vide Notification No. 50/2018-Central Tax dated 13.09.2018 (copy enclosed) has notified the provisions of Section 51 of the CGST Act, (12 of 2017) which relates to Tax Deduction at Source and shall come into force w.e.f. 01.10.2018.

3. By virtue of above notifications the following assessee shall; be liable to deduct TDS @ 1% on taxable value as Central GST and 1% on Taxable value as State/UT GST:

- a) A department or establishment of the Central Government or State Government;
- b) Local authority;
- c) Governmental 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.

4. Such Railway Customers will have to deduct GST from the payment being made to Indian Railways, which exceeds Rs.2.5 Lakh or in case of supplies less than Rs.2.5 Lakhs, when the contract value is above Rs. 2.5 Lakhs. At present the above notification is effective for CGST/SGST/UTGST transaction only.

A. Illustration:

Haulage/ Freight charges	=	Say Rs. 100.00
GST	=	Rs. 5.00 (CGST=Rs.2.5/- & SGST=Rs.2.5/-)
Total RR Value	=	Rs. 105.00

In this case, the entity will pay Rs.103.00 to Railways and will deposit Rs.2.00 directly to GSTN account as TDS on behalf of Railways and give a certificate to Railways. Indian Railways will have to report transactions at 'A' above to GSTN authorities by uploading the corresponding RR data as is being done now.


GST

SEER R.C.No. 176(W)/18 - 1/3

However, the TDS of Rs 2/- will automatically get populated in GSTN portal by virtue of Indian Railway's customer filing his GST return, and gets adjusted/reduced against the Output Tax liability of Indian Railway.

5. Effectively, the money being received from Indian Railway's customers will get reduced to the extent of TDS by customer @1% for CGST & 1% for SGST levied on taxable value.
6. Zonal Railways/FOIS/CRIS, shall review transactions falling under the notification whereby Railways invoices would need to capture TDS deducted by Railway's customers. Corresponding changes shall be made in IT platforms where these transactions are captured.
7. FOIS shall carry out necessary IT system augmentation for carrying out taxable transactions of Indian Railways regarding transportation of commodities by Good Train and shall capture the registration number of Railway's customers provided by the Central Government for TDS deductions.
8. The Railway Receipts shall indicate the TDS amount and name of the customers making the transactions.
9. The MIS system shall monitor the receipt of TDS Certificate, so that Indian Railway can take the credit.
10. Necessary action may please be taken accordingly. This exercise may be completed urgently.
11. Procedure order is enclosed.
12. This shall come into force w.e.f. 01.10.2018 or as notified by Ministry of Finance.
13. This issues with the concurrence of Accounts Directorate of Ministry of Railways.

DA/As above:


25.9.18
(Barjesh Dharmani)
Exe. Director Traffic Commercial (Rates)
Railway Board

Copy for information and necessary action please:

- i. Managing Director, CRIS Complex, Chankyapuri, New Delhi.
- ii. Chief Administrative Officer, FOIS, Chankyapuri, New Delhi.

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Procedure order for GST-TDS

1. There will be a POP-UP or OPTION for Goods Clerk in TMS portal, regarding TDS to be reduced from the total value of RR. TDS will be reduced @ 1% for as CGST and 1% as UT/S GST i.e. total 2% while generating Invoices/ Railway Receipt.
2. Goods Clerk will ask for a declaration from Customer for reducing the Total value of RR by TDS amount of 2%.
3. Declaration will be signed by the authorized signatory of the customer indicating their TDS number;
4. For the purpose of determination of transaction value of Rs. 2.50 lakh, and above, which is the threshold limit for TDS reduction, each RR value will have to be more than Rs. 2.50 lakh. In other words, if the RR value is less than Rs. 2.50 lakh, then no TDS will be reduced
5. In case multi RR issued, aggregate shall be taken into account for arriving at whether payment exceeds the limit of Rs.2.50 lakh or otherwise.
6. In case of Supersessional RR & Re-booking, the criteria taken into account while issuing Principal RR shall be followed.
7. In case of other charges, GST shall be collected as per the declaration given by the consignor.