
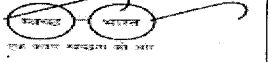


दक्षिण पूर्व मध्य रेलवे / SOUTH EAST CENTRAL RAILWAY

	 कार्यालय / Office of the प्रधान मुख्य वाणिज्य प्रबंधक / Principal Chief Commercial Manager, बिलासपुर – (छ.ग.) Bilaspur (C.G)
दर परिपत्र स.182 (माल)/2018	Rates Circular No. 182 (G)/2018

सं No. C/SECR/BSP/GST/Policy/ 6313

दिनांक / Date. 03.10.2018

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

विषय / Sub:- GST -TDS notification - Transportation commodities by goods train.

संदर्भ / Ref:- Railway Board's letters no.TCR/1078/2018/13 dt. 26.09.2018 & 01.10.2018.

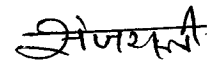
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Enclosed please find herewith Railway Board's letters under reference for your information and necessary action.

All concerned to please note and act accordingly.

Encl: 04 (Four pages)

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।



(एस. एम. गोंडाने)

उप मुख्य वाणिज्य प्रबन्धक / पण्य  
कृते प्रधान मुख्य वाणिज्य प्रबन्धक

भारत सरकार (GOVERNMENT OF INDIA)  
रेल मंत्रालय (MINISTRY OF RAILWAYS)  
रेलवे बोर्ड (RAILWAY BOARD)

No : TCR/1078/2018/13

New Delhi Dated : 01.10.2018

Principal Chief Commercial Managers,  
All Indian Railways.

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

**Ref:** Board's letters of even number dated in 25.09.2018 and 26.09.2018.

In continuation to above referred Board's letter, please find enclosed a copy of Board's RBA No. 107/2018 dated 29.09.2018.

It is advised that TDS @ 2% shall be deducted in case of IGST transactions also. CRIS is advised that the module should accordingly be modified. The procedure shall remain the same as advised vide above referred letters.

*Shilpi Bishnoi*  
01/10/18

Director Traffic Commercial (Rates)  
Railway Board.

**Copy for information & necessary action to:**  
CAO/FOIS/CRIS, GM/FOIS/CRIS

AK/D/TCR/GST

SECR'S R-C-NO. 182(a)/18 - (4)



(भारत सरकार) GOVERNMENT OF INDIA  
(रेल मंत्रालय) MINISTRY OF RAILWAYS  
(रेलवे बोर्ड) RAILWAY BOARD

RBA No.107/2018  
GST Circular No. 40/2018

No. 2018/AC-II/1/46

New Delhi, Dated 29.09.2018

Principal Financial Advisors,  
Zonal Railways and Production Units etc,

Sub: Clarification on Deduction of TDS @ 2% on IGST transactions also, effective from October 1, 2018

Ref: RBA No.97/2018 and RBA No.100/2018, GST Circular No.35/2018

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Please refer to RBA circulars No.97 and 100/2018 wherein detailed procedural guidelines were issued for compliance of provision regarding GST Deduction at source (GST TDS) by Indian Railways (Deductor) from the payment made or credited to the supplier (Deductee) of taxable goods or services or both, where the total contract value of such supply exceeds two lakh and fifty thousand rupees. In these circulars it was inter-alia mentioned that TDS @ 1% each on CGST and SGST/ UTGST only shall be deducted by Indian railways from payment for taxable services/ supplies and TDS @ 2% on IGST shall be kept on hold till a separate IGST notification for levy of IGST TDS is issued by Government.

2. However, Department of Revenue, after the GST Council Meeting held on September 28, 2018 has now brought a Standard Operating Procedure (SOP) clarifying the whole procedure of TDS deduction including the method of obtaining registration in GSTN portal by specified tax payers as TDS Deductor, which is made effective from October 1, 2018 (copy enclosed). The SOP ibid provides that TDS is applicable for IGST also besides CGST and SGST/ UTGST even though no formal gazette notification thereto has been issued.

3. In view of the above, it is hereby clarified that TDS @ 2% is also to be deducted in case of IGST transactions. CRIS may make necessary system modifications for necessary compliance of IGST TDS @ 2% on applicable inter-state transactions, with effect from October 1, 2018. The new allocation Deposit Miscellaneous (GST TDS- IGST) 00844544 has already been introduced in IPAS for deduction of IGST TDS. The procedure for accountal; settlement; and inter/ intra-railway adjustments, thereof shall be as per instructions contained in the circulars cited above.

Kindly acknowledge receipt and ensure compliance.

DA: As above

(Sanjeev Sharma)

Director Finance Accounts  
Railway Board

Copy for information and necessary action to:

EDRS(G), EDCE(G), EDTT(S), ED ME (Dev), ED/ Infra (Civil), EDTC/R, EDPM,  
MD / CRIS, DF / CRIS, GM/Fin/CRIS, GM / AIMS / CRIS, GM/VIMS, GM/IRePs

SD/DA R-CNO.182(h)/18- (2/4)

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भारत सरकार (GOVERNMENT OF INDIA)  
रेल मंत्रालय (MINISTRY OF RAILWAYS)  
रेलवे बोर्ड (RAILWAY BOARD)

No.TCR/1078/2018/13

New Delhi, Date: 26.09.2018

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

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

**Ref:** Board's letter of even number dated 25.09.2018.

The Annexure attached with the Board's letter under reference may please be replaced with the Annexure(new) attached with this letter.

DA:as above

  
26/9/18  
(Mahender Singh)

**Dy. Director, Traffic Commercial (Rates)**  
**Railway Board**

Copy to:

**Managing Director, CRIS, Complex, Chanakyapuri, New Delhi.**

**CAO/FOIS, CRIS, Complex, Chanakyapuri, New Delhi.**

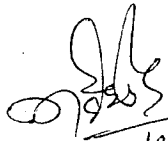
DDTCR/GST/1078GST

SECR'S R-CNO. 182(u)/18- (3/18)

Annexure(new)

**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 of Supersessional RR & Re-booking, the criteria taken into account while issuing Principal RR shall be followed.
6. In case of other charges, the criteria taken into account while issuing Principal RR shall be followed.
7. In case of issuance of RR for NTPC against the advance paid by NTPC to Indian Railways under Memorandum of Understanding executed on 29.03.2018 between NTPC and Ministry of Railways, the advance paid is including GST, therefore, no TDS will be reduced.

  
26/9/18

DDTCR/GST/1078GST

SECR'S R-C.NO. 182(u)/18- (4/4)