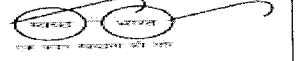


दक्षिण पूर्व मध्य रेलवे
SOUTH EAST CENTRAL RAILWAY



Office of the
Principal Chief Commercial Manager
Bilaspur -495004(C.G.)

कोचिंग दर परिपत्र सं. **Coaching Rates Circular No. 39 (C) /2018**

स० No.C/SECR/BSP/Parcel/Circular/6394

दिनांक / Date: 08/10/2018

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.

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

FA&CAO/WST/SER/KOL, Sr. AFA(T)/SER/Kol, Dy.CAO(TA), SAO(TA)/SECR/BSP.

GM/CRIS, CAO(FOIS)/CRIS & OCC/CRIS, Chanakyapuri, New Delhi-110021.

Director, Traffic Commercial (Rates)/Railway Board/New Delhi.

विषय / Sub: 1. Inter-state booking of Parcel in GST regime by unregistered vendors. (Freight Marketing Circular No. 22 of 2018)

2. Delegation of powers to the Zonal Railways to downgrade the parcel scale of trains for the purpose of charging freight for parcel and luggage traffic (Freight Marketing Circular No. 21 of 2018)

Enclosed please find herewith Railway Board's letters No. TC-II/2046/2017/GST/Parcel dt.25.09.2018 and TC-II/2046/2012/4 dt. 14.09.2018 (Freight Marketing Circular No. 22 of 2018 & 21 of 2018) for your information and necessary action.

Encl: 04 (Four pages)

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।

(एस. एम. गोन्डाने)

उप मुख्य वाणिज्य प्रबन्धक/पण्य
कृते प्रधान मुख्य वाणिज्य प्रबन्धक

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

Freight Marketing Circular No. 22 of 2018

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 25.09.2018

The General Managers,
All Zonal Railways,
GM/PMS, CRIS, Chanakyapuri,
New Delhi.

SUB:- Inter-state booking of Parcel in GST regime by unregistered vendors.

REF:- SER's letter No. OP/128/E-Way Bill dated 09.07.2018.

South Eastern Railway vide letter under reference has sought the following clarifications:-

1. whether an unregistered person can book his household belongings/hard parcels through rail from one state to another or not, and,
2. whether a person requires mandatory GST registration if he supplies exempted commodities through Parcel (as it is not a taxable supply from one state to another state?).

The above issues have been examined in consultation with the Accounts Directorate of this Office and the following clarifications are furnished:-

(i) There is a requirement of mandatory registration if any person is making inter-State taxable supply. If the transportation of household belongings is done for non-business purposes, same shall not fall under the category of taxable supply, and no registration is required. However, e-way bill is required to be generated if consignment values above ₹50,000/-.

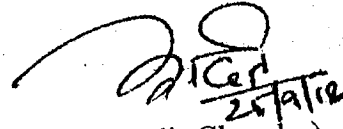
(ii) In case a person is making inter-state supplies of following nature, then he is not required to take mandatory registration:-

- (a) Supplies not in the course of business; and
- (b) Person exclusively involved in supply of exempted goods. However, e-way bill is required to be generated, as stated in (1) above.

-2-

(iii) Notwithstanding above, unregistered person can register in E-Way Bill System (Portal) as any normal citizen of the Country.

(iv) Instruction on carrying of invoice copy by Railways has been issued by IR vide TCR/1078/2018/02 dated 23/03/2018.



(Mudrit Chandra)
Director Freight Marketing,
Railway Board

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 25.09.2018

Copy forwarded to:-

1. The Dy. Comptroller & Auditor General of India(Railways), Room No. 224, Rail Bhavan, New Delhi.
2. The Principal Financial Advisors, All Indian Railways.
3. The Principal Directors of Audit, All Indian Railways


25.9.18
for Financial Commissioner/Railways

No.TC-II/2046/2017/GST/Parcel

New Delhi, dated 25.09.2018

Copy forwarded for information & necessary action to:

1. PCCMs, PFAs, All Indian Railways.
2. CCM (FM)s, All Indian Railways.
3. PCOM, all zonal Railways.
4. CRB, MT, FC, Secretary, DG/RHS, Railway Board.
5. AM(B), PED (Finance), AM(IT), AM(C), PED (Vig), ED(Rates), PED(A), EDF(C), ED(X)-I, ED(C&IS), EDV(T), ED/Safety, ED(H), ADG/PR, DFC, DTC(G), JDA and TC(CR), V(SS), PR, TG-I, TG-II, TG-IV, TG-V & F(C) Branches, Railway Board.
6. MD, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, for making necessary changes in the PMS software.
7. MD, IRCTC, 9th Floor, Bank of Baroda Building, 16, Sansad Marg, New Delhi for necessary action.
8. Director General, Railway Staff College, Vadodara.
9. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector-11, CBD Belapur, Navi Mumbai - 400014.
10. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
11. Chief Commissioner of Railway Safety, Lucknow.

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

No.TC-II/2046/2012/4

New Delhi, dated 14 .09.2018

Principal Chief Commercial Managers,
All Indian Railways.

Sub:- Delegation of powers to the Zonal Railways to downgrade the parcel scale of trains for the purpose of charging freight for parcel and luggage traffic.

- Ref : (i) Freight Marketing Circular No.5 of 2007 under Board's letter No.TC-II/2046/06/1 dated 07.03.2007
(ii) Board's letter No.TC-II/2046/06/1 dated 14.05.2007
(iii) Freight marketing Circular No.2 of 2008 issued vide Board's letter No.TC- II/2046/06/1 dated 21/01/2008
(iv) FM Circular No.04 of 2009 vide Board's letter No.TC II/2046/06/1 dated 25.02.2009.
(v) FM Circular No.05 of 2010 vide Board's letter No.TC II/2046/06/1 dated 26.02.2010.
(vi) FM Circular No. 24 of 2013 vide Board's letter No. TC-II/2046/2012/4 dated 21.10.2013.
(vii) Explanatory Notes to Parcel Rate Tables, Coaching Tariff No. 25 (Part-III) applicable w.e.f. 01.10.2013.

In partial modification of the above referred instructions/Explanatory Notes to the Parcel Rate Tables, it has now been decided to delegate powers to Principal Chief Commercial Managers to downgrade the parcel scale to next lower scale at a time, with the concurrence of their Associate Finance, if utilization of brake-van drops below the benchmark i.e. below 50% for the purpose of charging of Parcel and Luggage.

2. Other existing terms and conditions shall remain the same for the purpose of charging of Parcel and Luggage.

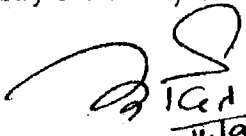
3. Zonal Railways shall take all possible steps to check manipulations by merchants/loaders to get the parcel scale of rains downgraded.

4. Zonal Railways shall also conduct mid-term review of these guidelines and to furnish related data to Board's Office.

--2/-

SECR'S COA-R-C-NO. 39 (C)/18 - (3/4)

5. This issues with the concurrence of Finance Directorate of the Ministry of Railways.
6. The receipt of this letter may be acknowledged.


(Mudit Chandra)
Director Freight Marketing
Railway Board

No.TC-II/2046/2012/4

New Delhi, dated 14.09.2018

Copy forwarded to:-

1. The Dy. Comptroller & Auditor General of India(Railways), Room No. 224, Rail Bhavan, New Delhi.
2. The Principal Financial Advisors, All Indian Railways.
3. The Principal Directors of Audit, All Indian Railways

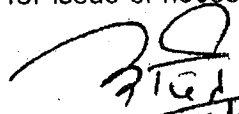

14.9.18
for Financial Commissioner/Railways

No.TC-II/2046/2012/4

New Delhi, dated 14.09.2018

Copy forwarded for information and necessary action to:

1. Chief Commercial Managers (FM), All Indian Railways
2. Managing Director, Konkan Railway Corporationn Ltd., Belapur Bhawan, Plot No.6, Sector 11, CBD Belapur, Navi Mumbai-400014.
3. CCM/COM, Konkan Railway Corpn. Ltd., Belapur Bhawan, Plot No.6, Sector 11, CBD Belapur, Navi Mumbai-400014.
4. General Manager, Metro Railway, 33/1, JL Nehru Road, Kolkata 700 071.
5. Managing Director, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi.
6. The Chief Administrative Officer, FOIS, Northern Railway, New Delhi
7. The Director General, RDSO/Lucknow
8. Director/IRTM, Lucknow
9. The General Secretary, IRCA, Chelmsford Road, New Delhi, for issue of necessary correction slip.
10. Director General, Railway Staff College, Vadodara.


(Mudit Chandra)
Director Freight Marketing
Railway Board

--3/-

SECA's COA. R.C.Nu 39(6)/18 - (4/4)