
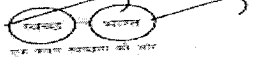


दक्षिण पूर्व मध्य रेलवे / SOUTH EAST CENTRAL RAILWAY

	 कार्यालय / Office of the प्रधान मुख्य वाणिज्य प्रबंधक / Principal Chief Commercial Manager, बिलासपुर - (छ.ग.) Bilaspur (C.G)
दर परिपत्र स० / Rates Circular No. 189 (माल)/2018	
दिनांक / Date. 23.10.2018	

सं No. C/SECR/BSP/GST/Policy/ 6617

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

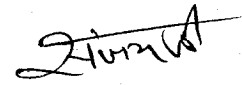
**विषय / Sub:- Guidelines for implementation of E-way Bill over Indian Railways.**  
संदर्भ / Ref:- Railway Board's letters no.TCR/1078/2018/02 dt. 23.10.2018.

>>>><<<<

A copy of Railway Board's letter No. TCR/1078/2018/02 dt. 23.10.2018 is enclosed herewith for information and necessary action.

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।

Encl: 01 (One page)



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

189(W)/2018  
23-10-18  
61

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

No : TCR/1078/2018/02

Date : 23.10.2018

Principal Chief Commercial Manager  
All Indian Railways.

**Sub : Guidelines for implementation of E-way Bill over Indian Railways.**

**Ref: Board's letter of even number dated 31.01.2018.**

Please refer to contents of above referred letter that Board has made a representation to CBEC seeking certain modification in the extant E-way Bill Rules and issued guidelines till a decision received from Ministry of Finance.

As advised by Ministry of Finance, following guidelines please be followed regarding e-way Bill:

Sub Rule 2(A) of Rule 138 of CGST Rules, 2017 provides that:

*"Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01:*

*Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery"*

Railways has been exempted from generation and carrying of e-way bill with the condition that without the production of e-way bill, IR will not deliver the goods to the recipient. Moreover Railway are required to carry invoice or delivery challan etc. and are supposed to give delivery of the goods only after production of the concerned e-way bill as required under extant rules.

This shall come into force from 25.10.2018.

*Shilpi Bishnoi*  
23-10-18  
(Shilpi Bishnoi)

Director Traffic Commercial (Rates)  
Railway Board

PA to DD/2017/2/93T

SECR's R (No. 189(W)/18- (1/1)