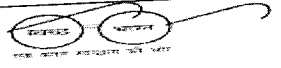


दक्षिण पूर्व मध्य रेलवे
SOUTH EAST CENTRAL RAILWAY



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

कोचिंग दर परिपत्र सं. Coaching Rates Circular No. 42 (C) /2018

दिनांक /Date: 23/10/2018

सं० No.C/SECR/BSP/Parcel/Circular/ 6615

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: Grant of exemption from GST on transportation of dead bodies by Rail.

Enclosed please find herewith Railway Board's letters No.TC-II/2046/2017/GST/Parcel/Pt. dt. 09.10.2018 (Freight Marketing Circular No. 23 of 2018) for your information and necessary action.

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।

Encl: 01 (One page)

(एस. एम. गोन्डाने)

उप मुख्य वाणिज्य प्रबन्धक / पण्य
कृते प्रधान मुख्य वाणिज्य प्रबन्धक

85

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

FREIGHT MARKETING CIRCULAR No. 23 of 2018

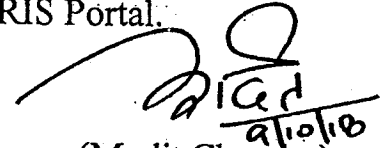
No.TC-II/2046/2017/GST/Parcel/Pt.

New Delhi, dated 09.10.2018

The Principal Chief Commercial Managers,
All Zonal Railways
General Manager/PMS,
CRIS, Chanakyapuri,
New Delhi - 110021

**Sub:- Grant of exemption from GST on transportation of
dead bodies by Rail.**

The matter of grant of exemption from GST on transportation of dead bodies by Rail has been examined in consultation with Accounts Dte. of this Ministry. It is advised that as per entry No. 4 of Schedule-III (Section 7 of CGST Act, 2017), services of funeral, burial, crematorium or mortuary including transportation of the deceased shall be treated neither as a supply of Goods nor a supply of service. Since transportation of the deceased has not been treated as a supply of Goods or a supply of service, therefore, there is no requirement of invoice of GST as on date. However, there is a requirement to furnish 'Bill of Supply' which is reported in GSTR-1 Return (Table-8), and in Table 3.1(c) of GSTR 3B Return. In other words, these transactions eventhough exempt shall get reported to our GSP through CRIS Portal.



(Mudit Chandra)

Director Freight Marketing,
Railway Board

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

New Delhi, dated 09.10.2018

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



for Financial Commissioner/Railways