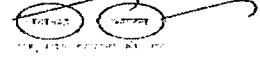


दक्षिण पूर्व मध्य रेलवे / SOUTH EAST CENTRAL RAILWAY



कार्यालय / Office of the
प्रधान मुख्य वाणिज्य प्रबंधक / Principal Chief Commercial Manager,
बिलासपुर - (छ.ग.) Bilaspur (C.G)

दर परिपत्र स.168(माल)/2019

Rates Circular No. 168 (G)/2019

सं No. C/SECR/BSP/GST/Policy / 6232

दिनांक / Date: 30.09.2019

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: Modification of GSTIN details of customer - ref.

Enclosed please find herewith Railway Board's letter No.TCR/1078/2019/1
dt.26.09.2019 for your information and necessary action.

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।

Encl: 01 (one page)

संजयजी

(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)

No. TCR/1078/2019/1

New Delhi, Dated : 26.09.2019

**Principal Chief Commercial Manager
All Indian Railways**

Sub : Modification of GSTIN details of customer – reg.

Reference above, it was advised vide Board's letter of even number dated 23.04.2019 that any change in status of freight payee (customer who has paid the freight) i.e. from consignor to consignee or vice-versa is not permitted.

The issue has been re-examined and the Competent Authority has decided that GSTIN details of customer, i.e. if same customer is consignor as well as consignee, can be changed/modified. Such change may entail change in tax classification from Inter-State to Intra-State GST or vice-versa. Therefore, due check should be exercised at Division Level that tax should be properly collected and forwarded accordingly as per the changed/modified GSTIN details. Verification of GSTIN details as requested for by the customer is to be carried out by Division authorities.

The TMS users/goods clerk and customers should be sensitized to criticality of entering accurate data in TMS before RR generation; and to prevent the requirement of modifying these at a later stage.

This issues in consultation with Accounts Directorate of Ministry of Railways.

(This disposes off East Coast Railway's letter No.CGM/443/GST/Pt.1/940 dated 06.09.2019).

Shilpi Bishnoi
26/09/19
(Shilpi Bishnoi)
Director Traffic Commercial (Rates)
Railway Board