



SOUTH EAST CENTRAL RAILWAY



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

Rates Circular No. 13 (G)/2021

No. C/SECR/BSP/GST /Policy/

Date:18.01.2021

All SMs/CSMs, CCs/CGSs & Siding Clerks, Weigh Bridge Clerks. All CCI's, 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.**

PFA,PCOM, CFTM, PCME, PCE, PCEE, SDGM and CPRO: SECR/BSP.

FA&CAO(T), Dy.FA&CAO(T), Sr. AFA(TA): SECR/BSP.

Sub: Issue of GST compliant E- Invoice from 01.10.2020.

Ref: Railway Board's letter no. TCR/1078/2020/GST/E-Invoice/CONCOR/3332621 dated.11.01.2021.

उपर्युक्त विषयक रेलवे बोर्ड के पत्र संख्या TCR/1078/2020/GST/E-Invoice/CONCOR/3332621 dated.01.10.2021. आपके सूचनार्थ एवं आवश्यक कार्यवाही बाबत पूर्ण विवरण नीचे दिया जा रहा है

Many representations have been received in Board's office on the above subject and requesting for e- invoice on transportation of goods trains including containers.

Matter has been examined in consultation with Associate Accounts of Ministry of Railway and it is advised that Indian Railways is exempted from issuing e- invoice at entity level itself and is exempted from complying with provisions of e - Invoicing with respect to B2B supplies made by Indian Railways; and from complying with capturing of QR code in invoices with respect to all B2C supplies made by Indian Railways. The same was iterated vide Board's letter no TC-II/2020/2910/GST Matters dated 20 Nov2020 (copy enclosed for ready reference).

All concerned staff please note and act accordingly.

Dy. Chief Commercial Manager (FS)