विषय : PMO reference regarding issue of evasion of taxes at Farakka/Dhuley/Malda points of West Bengal.

I am directed to enclose herewith PMO Id No. 283/31/C/62/2018-ISSI dated 09.05.2019 along with its enclosures on the subject referred above for information and suitable necessary action in their jurisdiction.

2. This issues with the approval of the Chairman, CBIC.

शास्त्री, योगीपारी

(सी.सी.वी.सी.)
भारत सरकार के अन्तर्गत संस्थापक
हूगली नं.: 011-23092413
ईमेल आईडी: kumar.vg@nic.in

मेम में,

Member (Customs) / Member (IT) / Member (Inv.) / Member (Tax Policy), CBIC

प्रतिबिंदू प्राप्त करने के लिए:

1. All Principal Chief Commissioners / Chief Commissioners (GST & Customs) with request for strict compliance.

2. Webmaster for uploading on CBIC portal.
Dear Shri Navnit,

Sub: Issue regarding Evasion of Taxes at Parakka/Dhuliyan/Malda loading points of West Bengal.


The matter regarding Evasion of Taxes at Parakka/Dhuliyan/Malda loading points in West Bengal is under examination with the concerned Railways and report in this regard is awaited.

In this context, it is stated that to check tax evasion, corrective measures have already been devised in consultation with Ministry of Finance, Department of Revenue (CBEC) as per their guidelines laid down vide their Notification No.3/2018- Central Tax dated 23rd January, 2018 and Notification No.12/2018- Central Tax dated 07th March, 2018 (copies enclosed) viz. “where the goods are transported by Railways, 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”.

These guidelines of CBEC are already in vogue in the Zonal Railways and instructions in this regard have been issued to the Zonal Railways vide Board’s letter No.TC.1/2005/100/1 dated 25.05.2006 & 02.06.2006 and TCR/1078/2018/02 dated 23.03.2018 & 23.10.2018 (copies enclosed) for strict compliance.

Apart from the above instructions, Zonal Railways have been instructed to provide Check Post/Goonti to Tax Department at Railway premises both at entry as well as exit gate of Parcel Office to check evasion of taxes. These instructions are already in vogue in the Zonal Railways and instructions had been issued to each Zonal Railways vide Board’s letter No.2006/TD(PM)/11/8 dated 24.07.2006, 06.04.2018 and letter No.2017/TD(PM)/11/10 dated 21.03.2018 and 20.04.2018 (copies enclosed) for strict compliance.

With these instructions, the system in Railways is robust. For specific cases of violation, if any, the tax officials have already been approaching the divisional Railway authorities. They are being provided all possible help and assistance.

With regards,

Yours Sincerely,

(Vivek Srivastava)

Shri Brajendra Navnit,
Joint Secretary to PM,
PMD, New Delhi.
PRIME MINISTER'S OFFICE
South Block, New Delhi - 110011.

Reference is invited to O.M. No. Commr/Coord/Misc.Pt-2/2018 dated 30.05.2018 of Department of Revenue (CBIC) resting with PMO ID note of even number dated 11.05.2018 regarding a grievance dated 21.03.2018 of Shri Chintak Shubh, Pune.

2. In this regard, the undersigned is directed to share for kind information and further necessary action, a copy of D. O. No. 2019/TC-IV/ST/VAT/1 dated 18.04.2019 received from M/o Railways on the subject.

Secretary, Department of Revenue
PMO ID No. 280/31/C/62/2018-ES.1
Dated: 09.05.2019

Encl: As above

Copy for information to:
(i) Chairman, Railway Board.

[Signature]

33498418

[Signature]
G.S.R.......(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2018.

(2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017,-

(i) in rule 3, in sub-rule (3A), for the words “ninety days”, the words “one hundred and eighty days” shall be substituted;

(ii) with effect from 1st January, 2018, in rule 7, in the Table,

(a) in Sl. No. 1, in column number (3), for the words “one per cent.”, the words “half per cent. of the turnover in the State or Union territory” shall be substituted;

(b) in Sl. No. 2, in column number (3), for the words “two and a half per cent.”, the words “two and a half per cent. of the turnover in the State or Union territory” shall be substituted;

(c) in Sl. No. 3, in column number (3), for the words “half per cent.”, the words “half per cent. of the turnover of taxable supplies of goods in the State or Union territory” shall be substituted;

(iii) in rule 20, the proviso shall be omitted;

(iv) in rule 24, in sub-rule (4), for the figures, letters and word “31st December, 2017”, the figures, letters and word “31st March, 2018” shall be substituted;

(v) after rule 31, the following rule shall be inserted, namely:-
(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

(i) in relation to a supply; or

(ii) for reasons other than supply; or

(iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1. — For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2. — For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or in a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01:

Provided 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 furnish, on the common portal, the—

(a) information in Part B of FORM GST EWB-01; and

(b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.
Notification No.12/2018 – Central Tax dated 7th March 2018

of Date: 215

LATEST >> Inter State E way bill notified for 5 states including Odisha from 15th April, 2018
LATEST >> Inter State E way bill was made applicable from 1st April, 2018

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India
Ministry of Finance
(Revenue Department)
Central Board of Excise and Customs

Notification No.12/2018 – Central Tax

New Delhi, the 7th March, 2018

G.S.R. (...) – In exercise of the powers conferred by sub-section (4A) of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:

1. Rules 10 to 14 may be inserted in the Central Goods and Services Tax (Second Amendment) Rules, 2017.
2. Save as otherwise provided in these rules, they shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.


(i) after sub-rule (1) of rule 117, in sub-rule (4), in clause (b), for sub-clause (ii), the following shall be substituted, namely:

(ii) The registered person availing of this scheme and having furnished the details of such invoice to him in accordance with the provisions of clause (ii) of sub-rule (2), shall issue a statement in FORM GST EWB-01 by 31st March, 2018, or within such period as may be specified by the Commissioner, on the recommendation of the Council, for each of the six tax periods during which the scheme is in operation indicating therein the details of supply of such goods effected during the tax period;

(ii) in rule 138, the following rule shall be substituted, namely:

138. Information to be furnished prior to commencement of movement of goods

(a) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

(i) in relation to a supply or

(ii) for reasons other than supply or

(iii) due to onward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

Provided that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

Provided further that where the goods are transported and supplied through an e-commerce operator or a courier agency, on an authorization received from the said supplier, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal.
provided that the goods are transported by a prescribed mode in the State of Union territory by a job worker located in any other State or Union territory, the e-way bill shall be generated with the principal or the job worker, if registered, irrespective of the value of the consignment.

Provided also that where consignment of goods are transported from one State of Union territory to another State or Union territory by a person, who has been registered from the movement of adopting registration under clauses (1) and (2) of section 24, the e-way bill shall be generated by the last person irrespective of the value of the consignment.

Explanation 1—For the purposes of this rule, the expression "transfer of goods" has the meaning ascribed to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated 18th September, 2017 published in the Gazette of India, S应收 Adval, Part II, Section 3, Sub-section (1), vide number G.S.R. 1106 (F), dated 18th September, 2017 as amended from time to time.

Explanation 2—For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 14, declared in the invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or local leviable and also exempted, if any, in the document and shall exclude the value of exempt goods if goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as a consignee, whether in his own conveyance or in hired one or by a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-02 electronically on the common portal after furnishing information in Part A of FORM GST EWB-01.

Provided that where goods are transported by rail, the ad夥/recipient in accordance with the relevant Acts, rules, regulations, notifications, Circulars, except those under the 13th Amendment Act (XXI Amendment), The Goods (Transportation by Rail) Act, 1935.

Provided also that where the goods are transported by road in a SEZ or SEZ or SEZ or SEZ or SEZ within a State or Union territory from the place of business of the consignor to the place of business of the consignee for further transportation, the consignor or the recipient, as the case may be, may transport the taxable consignment as per Part A of FORM GST EWB-01.

Explanation 1—For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be reckoned as being caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2—The e-way bill shall not be valid for movement of goods by road unless the information prescribed in Part A of FORM GST EWB-01 has been furnished except in the case of movements covered under the proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EWBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transported from the consignment to another, the transporter on or the recipient, who has provided information in Part A of FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01.

Provided that where the goods are transported by a distance of not less than fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the consignee, the details of the consignment shall be furnished.

Provided also that the consignment information in Part A of FORM GST EWB-01, or the transporter, may, subject to the provisions of this sub-rule, in the case of movements covered under the proviso to sub-rule (3) and the proviso to sub-rule (5).

(5A) The consignor or the transporter, who has furnished the information in Part A of FORM GST EWB-01, or the transporter, may also send the e-way bill number to another registered or enrolled transporter for updating the information in Part B of FORM GST EWB-01 for further movement of the consignment.

Provided that the details of the consignment which have been updated by the transporter in Part B of FORM GST EWB-01 shall be exclusively used by another transporter in Part A of FORM GST EWB-01.
GOVERNMENT OF INDIA
BHARAT SARKAR
MINISTRY OF RAILWAYS/RAIL MANTRALAYA
(RAILWAY BOARD)

No. TC-I/2005/101/1

The General Managers (Comm.1.)
The General Managers (Opr.)
All Indian Railways.

Sub: Evasion of Sales Tax/VAT in respect of goods Transported by Railways.

*****

Ministry of Railways (Railway Board) have decided that Zonal Railways may follow the following instructions:

(1) Clear and complete address of consignor as well as consignee should be mentioned on Forwarding Note and Railway Receipt. Sales Tax Registration Number/ TIN will be obtained from consignor and the same should be endorsed on the Forwarding Note and Railway Receipt.

(2) In case of consignments where consignor gives declaration that the consignment is 'not for sale' then no Sales Tax Registration Number or TIN will be mentioned in the Forwarding Note as well as Railway Receipt. In such a case declaration should be given on Forwarding Note and also incorporated in the Railway Receipt.

(3) The name and complete address of the consignor or the person taking delivery at the time of delivery of goods should be obtained.

Necessary instructions may be issued to all concerned to implement the above instructions with immediate effect.

Please acknowledge receipt.

(N.K. Parsuramk)  
Director, Traffic Comm.m. (Rates)  
Railway Board

New Delhi, dated 25-05-2006

No. TC-I/2005/101/1

Copy forwarded for information and necessary action too.

1. Managing Director, CRIS, Chankapyari, New Delhi.
2. The Chief Administrative Officer, FOIS, Northern Railway, Tilak Bridge, New Delhi.
4. Director General, Railway Staff College, Vadodara.
5. General Secretary, IRCA, New Delhi.
6. Director, IRTM, Manak Nagar, Lucknow.
7. MD, Pipavav Railway Corp. Ltd. Jeevan Tara Bldg., 1st floor, Gate No. 4, Sansad Marg, N.D.-1

(N.K. Parsuramk)  
Director, Traffic Comm.m. (Rates)  
Railway Board
Addendum to Rates Circular No. 46/2006

Copy to:

OSD/MT
AM(C), AM(T), AM(F), & Adv.(PM) Railway Board
EDTC(R), ED(C&R&M), EDTT(M), EDTT(S), EDTT(F), EDPC, EDY(T), ED(FM),
ED(CJS), Railway Board
TC(FM), TC(R), TC(CR), TC-IV & F(C) Branches, Railway Board.
GOVERNMENT OF INDIA/BHARAT SARKAR
MINISTRY OF RAILWAYS/RAIL MANTRALAYA
(RAILWAY BOARD)

No. TC-1/2005/101/1
New Delhi, dated 2-06-2006

The General Managers (Comm.)
The General Managers (Opt.)
All Indian Railways.

ADDENDUM

Sub: Evasion of Sales Tax/VAT in respect of goods transported by Railways.

******

Ministry of Railways (Railway Board) have decided for modification in Rates Circular No. 46/2006. Following may be inserted as Paras 2(i) & 2(ii) below Para(2) of Rates Circular No. 46/2006:

2(i) If consignor gives declaration that no Sales Tax/VAT is applicable on the commodity booked then no Sales Tax Registration Number or TIN will be mentioned in the Forwarding Note as well as Railway Receipt. In such a case declaration should be given on Forwarding Note and also incorporated in the Railway Receipt.

2(ii) Railway will not be responsible for the misdeclaration given by consignor about applicability of Sales Tax/VAT at the time of booking.

Necessary instructions may be issued to all concerned to implement the above instructions with immediate effect.

(N.K. Parsuramka)
Director, Traffic Comm. (Rates)
Railway Board

No. TC-1/2005/101/1
New Delhi, dated 2-06-2006

Copy forwarded for information and necessary action:

1. Managing Director, CRIS, Chankapuri, New Delhi.
2. The Chief Administrative Officer, POIS, Northern Railway, Tilak Bridge, New Delhi.
3. Managing Director, Korukk Railways Corporation, Belapur Bhavan, Sector-I1, CBD Belapur, New Mumbai-400614.
4. Director General, Railway Staff College, Vadodara.
5. General Secretary, IRCA, New Delhi.
6. Director, IRMT, Manak Nagar, Lucknow.
7. MD, Pipavav Railway Corpn. Ltd., Jeevan Tara Bldg., 1st floor, Gate No.4, Sansad Marg, N.D.-1.
8. The Director(General), Dept. of Revenue, Ministry of Finance, New Delhi.

(N.K. Parsuramka)
Director, Traffic Comm. (Rates)
Railway Board
Copy to:-

OSD/MT
AM(C), AM(T), AM (F), & Adv. (FM) Railway Board
EDTC(R), EDF(C&RM), EDTM(R), EDTS, EDTF, EDPG, EDV(T), ED(FM).
ED(C&S), Railway Board
TC(FM), F(C), TC(R), TC(CR) Branches, Railway Board.
The General Manager,
All Zonal Railways.

Sub: Guidelines for implementation of E-way Bill for transportation by goods train over Indian Railway.

Ref: (i) Board's letter of even number dated 31.01.2018 and 05.02.2018.
(ii) CBEC Notification No. 12/2018-Central Tax dated 07.03.2018.

In terms of Board's letter under reference (i), it was decided, in pursuance of CBEC Notification No. 3/2018 dated 23.01.2018 to implement the guidelines of E-way Bill over Indian Railway with effect from 01.02.2018 till further advice vide Board's letter of even number dated 31.01.2018. These guidelines were kept in abeyance till further advice vide Board's letter of even number dated 05.02.2018 complying the CBEC Notification No. 11/2018 dated 02.02.2018.

Ministry of Finance vide Notification No. 12/2018-Central Tax dated 07.03.2018 Central Goods & Service Tax (Second Amendment) Rules, 2018 has notified the revised guidelines of E-Way Bill. Relevant rules regarding transportation by goods train over Indian Railways are quoted below.

1. As per Rule 138(2A), where the goods are transported by railways, 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 goods train, the Railways shall not deliver the goods unless the E-Way Bill required under these rules is produced at the time of delivery.

2. As per Rule 138 (14)(c) No E-Way Bill is required to be generated where the consignor of goods is Central Government / Government of any State or a Local Authority for transport of goods by rail.
3. As per Rule 138 (14) (m) where empty cargo containers are being transported, no E.Way Bill is required to be generated.

4. As per Rule 138A.1 (a) the person incharge of conveyance shall carry the invoice or bill of supply or delivery challan as the case may be. Copy of any of these documents shall be provided by the person offering goods for transportation in goods-train by Indian Railways. Document number specified to be filled in the Form of GST E.Way Bill -01 will be Railway Receipt number or Forwarding Note Number issued by Railways.

It may be noted that Ministry of Railways has represented to MOF regarding Rule 138(2A) which mandates that Railway shall not deliver the goods unless the E-Way Bill, required under these rules, is produced at the time of delivery. Till such time a decision is conveyed from Ministry of Finance, following may be followed:

A. (i) A copy of E-Way Bill, shall be taken and kept in record by Goods Clerk.
(ii) In case customer is unable to supply above, an undertaking may be taken from customer that either he is not required to generate E.Way Bill under extant law, or that in case of non-compliance he is solely responsible for all legal and financial consequences for all acts of omissions & commission and that Railway is unconditionally indemnified in such a situation. The date of effect and validity of these guidelines shall be subject to the notification issued by Ministry of Finance, Government of India.

B. Zonal Railways may advise all concerned to make all efforts for compliance of Rule 138A.1 (a) for carriage of invoice or bill of supply or delivery challan as the case may be, issued from consignor to consignee.

Above guidelines are not exhaustive. Rules, if any, notified by Ministry of Finance, Government of India on the above subject shall also be applicable. Zonal Railways may issue detailed guidelines for the same in consultation with finance.

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

All concerned may be advised accordingly.

(Shilpi Bishnoi)
Director, Traffic Commercial (Rates)
(Railway Board)
No: TCR/1078/2018/02

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 is required under extant rules.

This shall come into force from 25.10.2018.

(Shepi Bishnoi)
Director Traffic Commercial (Rates)
Railway Board
GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(Railway Board)


The General Managers,

1. Central Railway, Mumbai (CSTM).
2. Eastern Railway, Kolkata.
3. East Central Railway, Hazipur.
4. East Coast Railway, Bhubaneswar.
8. North Western Railway, Jaipur.
10. Southern Railway, Chennai.
12. South Eastern Railway, Kollam.
15. Western Railway, Mumbai.

Sub: Marketing of Parcel traffic by rail.

It has been decided that while booking of parcels either through Railways including City Booking Agencies or through leasing, following procedure may be observed:

1. Clear and complete address of consignor as well as consignee should be mentioned on Forwarding Note/ Parcel Way Bill/ Manifest as the case may be. In case consignments are meant for sale, Sales Tax Registration Number/ TIN may be obtained from consignor on Forwarding Note and the same should be endorsed on Parcel Way Bill. In case of leasing, lessees shall mention Sales Tax Registration Number/ TIN of the consignors in the Manifest.

2. In case of consignments where consignor gives declaration that the consignment is 'Not for sale' or that 'No Sales Tax/ VAT is applicable' on the commodity booked, then no Sales Tax Registration Number or TIN will be mentioned in the Forwarding Note/ Parcel Way Bill/ Manifest. In such a case declaration should be given by the consignor on Forwarding Note/ Manifest to this effect.

3. The name and complete address of the consignee or the person taking delivery at the time of delivery of parcels, at destination station, should be obtained in the 'Delivery Book'.

4. Railway/ City Booking Agency/ Lessee shall not be responsible for:

(i) Authenticity of address of consignor or consignee as mentioned by the consignor in the Forwarding Note/ details given to lessee while booking the consignments.

(ii) Declaration made by the consignor regarding applicability of Sales Tax/ Trade Tax/ VAT etc. on a particular commodity.

(iii) Registration Number/ TIN of consignor/ consignee as mentioned by consignor in the Forwarding Note/ declaration by consignor to lessee. For all these declarations, responsibility will rest with consignor/ consignee.

5. No seizure by Sales Tax authorities is permitted while parcels are in transit i.e. seizures shall be confined to forwarding or destination station only.

Page 1 of 3
6. Sales Tax/VAT/Commercial Tax Officials shall not be authorized to detain any rolling stock on account of seizure of consignments. Further, to avoid congestion and hindrance in operation, under no circumstance seized parcels shall be detained at railway station/premises. They shall be taken away immediately by the Sales Tax authorities who shall make a proper receipt and execute an indemnity bond for the seized goods.

7. Railways shall provide space to the Sales Tax Department to install one check post at the railway premises, near entry or exit gate of parcel office, keeping in view that no inconvenience is caused to Railway passengers or to customers booking their luggage/parcel traffic etc. Railways will provide space on payment of license fee applicable from time-to-time. Cost of construction of check post/ goomiti will be borne by Sales Tax Department of the State.

8. Sales Tax/VAT/Commercial Tax Officials, who are authorized by the Sales Tax/VAT/Commercial Tax department of State Government and having valid Id Card, may collect the details of consignments/consignor/consignees etc. from the railway records maintained in the Railway parcel offices.

Necessary instructions may be issued to all concerned to implement the above instructions with immediate effect.

Please acknowledge receipt.

(Ms. S.R. Seth)
Joint Director Freight Marketing


Copy forwarded for information and necessary action to:
1. Chief Commercial Manager, All Indian Railways.
2. Chief Commercial Manager(FM), All Indian Railways.
3. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No.6, Sector 11, CBD Belapur, Navi Mumbai-400014.
5. Chief Operation Manager, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No.6, Sector 11, CBD Belapur, Navi Mumbai-400014.
6. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata-700071.
7. General Manager, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi.
9. RDSO/Lucknow.
10. Director General, Railway Staff College, Vadodara.
11. Managing Director, Container Corp. of India, Sarita Vihar, New Delhi.
12. General Secretary, IRCA, Chelmsford Road, New Delhi for issue of necessary correction slip to Explanatory Notes contained in IRCA, Fare Rate Tables, Coaching Tariff No. 25 (Part - III).
13. Director (Sales Tax), Department of Revenue, Ministry of Finance, New Delhi.

(Ms. S.R. Seth)
Joint Director Freight Marketing

Page 2 of 2
FREIGHT MARKETING
CIRCULAR NO. 12 of 2018

No. 2006/TG (FM)/11/8

Railway Board, New Delhi, Ministry of Railways, 06.04.2018

General Managers,

1. Central Railway, Mumbai.
2. Eastern Railway, Kolkata.
3. East Central Railway, Hajipur.
4. East Coast Railway, Bhubaneswar.
5. Northern Railway, New Delhi.
10. Southern Railway, Chennai.
12. South Eastern Railway, Kolkata.
15. Western Railway, Mumbai.
16. West Central Railway, Jabalpur.


In supersession of FM Circular No. 32 of 2006, the following procedure shall be observed while booking of parcels either through Railways including City Booking Agencies or through leasing.

1. Clear and complete address of consignor as well as consignee should be mentioned on Forwarding Note/ Parcel Way Bill/ Manifest as the case may be. In case consignments are meant for sale, GSTIN may be obtained from consignor on Forwarding Note and the same should be endorsed on Parcel Way Bill. In case of leasing, leaseholder shall mention GSTIN at the consignees’ in the ‘Manifest’.

2. In case of consignments where consignor gives declaration that the consignment is ‘Not for sale’ or that ‘No GST is applicable’ on the commodity booked, then no GSTIN will be mentioned in the Forwarding Note/ Parcel Way Bill/ Manifest. In such a case declaration should be given by the consignor on Forwarding Note/ Manifest to this effect.

3. The name and complete address of the consignee in the person taking delivery at the time of delivery of parcels, at destination station, should be obtained in the ‘Delivery Book’.

4. Railway/ City Booking Agency/ Leaseholder shall not be responsible for-
   (i) Authenticity of address of consignor or consignee as mentioned by the consignor in the Forwarding Note/details given to leaseholder while booking the consignments.
   (ii) Declaration made by the consignor regarding applicability of GST on a particular commodity.

   (contd.)
GSTRIN of consignor/consignee as mentioned by consignor in the Forwarding Note/ declaration by consignor to leaseholder. For all these declarations, responsibility will rest with consignor/ consignee.

5. No seizure by Officer of Central/State Tax is permitted while parcels are in transit. i.e. seizures shall be confined to Forwarding or destination station only.

6. Central/State Tax Officials shall not be authorized to detain any rolling stock on account of seizure of consignments. Further, to avoid congestion and hindrance in operation, under no circumstance seized parcels shall be detained at railway stations/presences. They shall be taken away immediately by the Central/State Tax authorities who shall give a proper receipt and execute an indemnity bond for the seized goods.

7. Railways shall provide space to the Central/State Tax Department to install one check post at the railway premises, near entry or exit gate of parcel office, keeping in view that no inconvenience is caused to Railway passengers or to customers booking their luggage/parcel traffic etc. Railways will provide space on payment of license fee applicable from time-to-time. Cost of construction of check post/guard will be borne by Tax Department of the Central/State.

8. Central/State Tax Officials, who are authorized by the Tax Department of Central/State Government and having valid Identity Card, may collect the details of consignor/consignee etc. from the Railway records maintained in the Railway parcel offices.

This issues with the concurrence of Finance and Accounts Directovaries of Ministry of Railways.

Necessary instructions may be issued to all concerned to implement the above instructions with immediate effect.

Please acknowledge receipt. Hindi version will follow.

(Yash Rizvi)

Dy. Director Freight Marketing

No. 2017/TC (F4)/11/8

Copy forwarded to:
1. The Deputy Comptroller & Auditor General of India (Railways) Room No. 224, Rail Bhawan with 36 space.
2. Principal Financial Advisor, All Indian Railways.

for Financial Commissioner/Railways

Page 2 of 3
Freight Marketing

Circular No. 12 of 2018

No. 2017/TC (FM)/11/8

Copy forwarded for information and necessary action to:

1. The Principal Chief Operations Manager, All Indian Railways.
2. The Principal Chief Commercial Manager, All Indian Railways.
3. The Chief Traffic Planning Manager, All Indian Railways.
4. The Chief Freight Traffic Manager, All Indian Railways.
5. The Chief Commercial Manager (FM), All Indian Railways.
6. Director General, RDSO, Manak Nagar, Lucknow.
7. Director, Indian Railways Institute of Transport Management (IRITM), Manak Nagar, Lucknow.
8. Director General, National Academy of Indian Railways, Vadodara.
9. Managing Director/Chief Commercial Manager, Konkan Railway Corporation, Belapur Bhawan, Plot No. 6, Sector-11, CBD Belapur, Navi Mumbai-400014.
10. Managing Director, Centre for Railway Information System (CRIS), Chanakyapuri, New National Rail Museum, New Delhi.
11. Managing Director, DFCCIL, Fregah Maiden, New Delhi.

(Yasir Rizvi)

Dy. Director Freight Marketing

No. 2017/TC (FM)/11/8

Copy for information to:

1. CBE, FC, MT, ME, MR(S), MS, M[T], and Secretory Railway Board, New Delhi.
2. AM(Traffic), AM(C), Adv. (IP), Adv. (Infra), Adv. (Vig), EDTC(Rates), EDTT(M), EDTT(S), EDTT(P), ED(Core), ED(TT), ED(VC), DTMC, OSD(Com), OSD(MT), Chairman/TWRS, Chairman and Convener/A&SE and DVC(R), Railway Board, New Delhi.

Yasir Rizvi

Dy. Director Freight Marketing

Page 3 of 3
FM CIRCULAR NO. 10 of 2018

GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(Railway Board)

No. 2017/TC(FM)/11/10

New Delhi, Date: 21.03.2018

Principal Chief Commercial Manager
All Zonal Railways

Sub: Instructions regarding submission of e-way bill.

With reference to the above, it has been decided by Railway Board that:

1. The responsibility of generation of e-way bill in respect of any consignment booked through parcel lies solely with consignor/consignee even if they are unregistered. Any consignor booking goods through parcel shall give an undertaking (as per format enclosed as Annexure A) that e-way bill will be generated and produced by consignor/consignee before taking delivery of the consignment failing which the consignment will not be delivered to him.

2. Delivery of consignment/parcel shall not be granted to the consignee without production of e-way bill. Detailed instructions in this regard are being issued separately. In the case where the consignee does not produce an e-way bill on account of value of the consignment being less than Rs 50,000/- he shall give an undertaking in this regard as per format enclosed as Annexure B.

This issues with concurrence of Accounts and Finance Directorate of Ministry of Railways.

Strict compliance of the same may be ensured.

DA/- as above

B.M. Andaleeb Razvi
Director Freight Marketing

No. 2017/TC(FM)/11/10

New Delhi, Dt: 21.03.2018

Copy forwarded to:

1. Principal Financial Advisor, All Indian Railways.
2. The Deputy Comptroller & Auditor General of India(Railways) Room No. 224, Rail Bhavan.

for Financial Commissioner(Railways)
No. 2017/TC(FM)/11/10

Copy forwarded for information and necessary action to:

1. The Principal Chief Operations Managers, All Indian Railways.
2. The Chief Traffic Planning Managers, All Indian Railways.
3. The Chief Freight Traffic Managers, All Indian Railways.
4. The Chief Commercial Manager (FM), All Indian Railways.
5. Director General, RDSO, Manak Nagar, Lucknow.
6. Director, Indian Railways Institute of Transport Management (IRITM), Manak Nagar, Lucknow.
7. Director General, National Academy of Indian Railways, Vadodara.
8. Managing Director/Chief Commercial Manager, Konkan Railway Corporation, Belapur Bhavan, Plot No. 6, Sector-11, CBD Belapur, Navi Mumbai-400014.
10. Managing Director, DFCCIL, Pragati Maidan, New Delhi.

No. 2017/TC(FM)/11/10

Copy for information to:

1. CRB, PC, MT, ME, M(MR), MS, M(Tr), and Secretary Railway Board, New Delhi.
2. AM(Traffic), AM(C), Adv. (F), Adv. (Infra), Adv. (Vig), EDT(Vig), EDT(M), EDT(T), EDT(F), EDT(R), EDT(PP), EDT(NT), EDP(C), DTC(R)/Railway Board, New Delhi.
3. (S.M. Andaleeb Razi)
   Director Freight Marketing

Page 2 of 2
AFFIDAVIT FORMAT FOR CONSIGNMENT HAVING VALUE ABOVE Rs. 50,000/-

I do hereby declare that value of the consignment is above Rs. 50,000/- and I shall be solely responsible for generation and subsequent submission of e-way bill before taking delivery of the consignment, failing which no claim shall be made by me in respect of the consignment.

DEponent

VERIFICATION:

I, the above named deponent, do hereby solemnly affirm and declare that the above statement given is true and correct to the best of my knowledge and belief and that nothing has been concealed thereof.

Verified at __________, on this ___ day of ___

DEponent
AFFIDAVIT FORMAT FOR CONSIGNMENT HAVING VALUE BELOW RS. 50,000/:-

I do hereby declare that value of the consignment is below Rs. 50,000/- hence, submission of 'w'-way bill is not required before taking delivery of the consignment. I shall be solely responsible for any violation of the GST Act by me.

VERIFICATION:

I, the above named deponent, do hereby solemnly affirm and declare that the above statement given is true and correct to the best of my knowledge and belief and that nothing has been concealed thereof.

Verified at ______________ , on this ___ day of ___

DEPOONENT
Corrigendum to FM Circular No. 10 of 2018

No. 2017/TC(FM)/11/10

New Delhi, Date: 20.04.2018

Principal Chief Commercial Managers
All Zonal Railways

(Sub: Instructions regarding submission of e-way bill.

Ref: Freight Marketing Circular No. 10 of 2018 issued under Board’s letter of even no. dated 21.03.2018.

Attention is invited to FM Circular no. 10 of 2018, dated 21.03.2018 wherein instructions were issued in regard to submission of e-way bill.

Various representations have been received from Zonal Railways seeking clarification as to whether the annexures as mentioned in the letter will be in form of affidavit or otherwise.

In this regard, it is clarified that Para 1 & 2 of the above mentioned Circular clearly states that the declaration of value of goods, etc. will be in the form of an “Undertaking”. Accordingly, undertaking in the modified format (enclosed as Annexure A & B) may be taken from the consignor/consignee.

This issues with concurrence of Finance Directorate of Ministry of Railways.

Zonal Railways are therefore advised to take action accordingly with immediate effect.

(Mudit Chandra)
DTC (G) & DFM

No. 2017/TC(FM)/11/10

Copy forwarded to:
1. The Deputy Comptroller & Auditor General of India (Railways) Room No. 224, Rail Bhavan with 36 space.
2. Principal Financial Advisor, All Indian Railways.

Page 1 of 4
Corrigendum to FM Circular No. 10 of 2018

No. 2017/TC (FM)/11/19

Copy forwarded for information and necessary action:
1. The Principal Chief Operations Managers, All Indian Railways.
2. The Principal Chief Commercial Managers, All Indian Railways.
3. The Chief Traffic Planning Managers, All Indian Railways.
4. The Chief Freight Traffic Managers, All Indian Railways.
5. The Chief Commercial Manager (FM), All Indian Railways.
6. Director General, RDSO, Manak Nagar, Lucknow.
7. Director, Indian Railways Institute of Transport Management (IRITM), Manak Nagar, Lucknow.
8. Director General, National Academy of Indian Railways, Vadodara.
9. Managing Director/Chief Commercial Manager, Konkan Railway Corporation, Belapur Bhawan, Plot No. 6, Sector 11, CBD Belapur, Navi Mumbai 400014.
10. Managing Director, Centre for Railway Information System (CRIS), Chaukhandri, Near National Rail Museum, New Delhi.
11. Managing Director, DFCCIL, Pragati Maidan, New Delhi.

(Mudit Chandra)
DTC (G) & DFM

No. 2017/TC (FM)/31/19

Copy for information to:
1. CRB, PC, MT, ME, MIRS, MS, M(Tr.) and Secretary Railway Board, New Delhi.
2. AM(Traff), AMC(I), Adv (P), Adv (Infra), Adv (Vig), EDTC(Rates), EDTTM, EDTT(S), EDTT(P), ED(Mg), EDT(PPP), ED(O), EDPM, DTC(Ord), GNDRGRB, GND(MT), Co-Chairman/TM&R, Chairman and Convener/AGE and DTC(R), Railway Board, New Delhi.

(Mudit Chandra)
DTC (G) & DFM
Corrigendum to FDI Circular No. 16 of 2018

Annexure - A

Undertaking Format for consignment having value above Rs. 50,000/-

I do hereby declare that value of the consignment is above Rs. 50,000/- and I shall be solely responsible for generation and subsequent submission of e-way bill before taking delivery of the consignment, failing which no claim shall be made by me in respect of the consignment.

Place: ____________________________

Date: ____________________________

Signature of the Consignor/Consignee: ____________________________

Name & address of the Consignor/Consignee: ____________________________

Page 3 of 4
Corrigendum to PM Circular No. 30 of 2018

Annexure - B

Undertaking Format for consignment having value below Rs. 50,000/-

I do hereby declare that value of the consignment is below Rs. 50,000/-; hence submission of e-way bill is not required before taking delivery of the consignment and I shall be solely responsible for any violation of the GST Act, if done by me.

Place: ____________________________

Date: ____________________________

Signature of the Consignor/Consignee

Name & address of the Consignor/Consignee
Office Memorandum

New Delhi, dated 30th May, 2018

S. No. 374/11/1/Cus-2018-19

Government of India
Ministry of Finance
Department of Revenue
Central Board of Indirect Taxes & Customs


Sub: Declaration of excise taxes at Varanasi/Allahabad/Melghat loading points of West Bengal - reg.


2. The Commissioner, CGST, Siliguri took up the matter with the Commercial Superintendent of Malda Town Station. On close scrutiny of the data supplied by Railways, it was noted that several consignments of unbranded Biris were booked however none of the information like brand, name of consignor, quantity, etc., informed by Sh. Chintak Shyam (the complainant), matched with the actual information received from the Railway Authorities. Meanwhile, the issue of illegal transportation and multiplication through Railway Stations has also been taken up with the Railway Authorities at other railway stations, namely, Dhanbad Ganga, New Paraksa, Kishanganj, and New Jalpaiguri Railway Station. The Railway authorities have been requested to be vigilant.

3. However, the filed formations have booked the following cases of unbranded branded Biris and pan masala found without cover of any documents for transportation by Railways:

   (i) On 27.04.2018, Siliguri CGST Commissionerate intercepted two trucks loaded with 2050 kgs of unbranded branded Biris valued at Rs. 839,200/-, without cover of any documents for transportation to Delhi by Railways. Duty of Rs. 223,776/- (GST) and equal amount of penalty has been deposited by transporter.

   (ii) Similarly, on 17.04.2018, a case of unbranded Biris (125 kgs) was booked at 976tery Station wherein 125 kgs were transported from Kollam in a false booking without having any GST documents. The goods were immediately seized and the investigation is under process.

   (iii) A consignment of Pan Masala (Silent Brand) and scented tobacco (64 Brand) manufactured by M/S Tampuri Fragrances & Flavours Pvt. Ltd., Kanpur was seized at Gorakhpur Railway Station comprising 184 kgs.

4. The officers of CBIC are keeping continuous vigil to ensure such evasion is checked to safeguard Government revenue.

5. This issue with the approval of Special Secretary & Member (Refund), CBIC.

   [Signature]

   (Hemamshi R. Pradhan)
   Commissioner (Coordination)

To,

Mr. Ashwan Singh
Deputy Secretary
Prime Minister’s Office
South Block, New Delhi-110011

[Signature]