



मध्यरेल  
CENTRAL RAILWAY

अग्रिम दर अधिसूचना सं. 04 वर्ष 2024 (पार्सल)

**ADVANCE RATE NOTIFICATION NO. 04 of 2024(Parcel)**

Sub: Marketing of Parcel traffic by rail – Modification in FM Circular No. 12 of 2018.

Ref: FMC No. 07 of 2024

Authority: Board's Letter No. 2023/TC(FM)/11/06 dt – 23.02.2024

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Railway Board has issued new circular regarding 'Marketing of Parcel traffic by rail – Modification in FM Circular No. 12 of 2018 dated 23.02.2024'. The same is attached herewith as Annexure.

Staff concerned to please note and act accordingly.

Previous ARN No. 03 of 2024 dated. 07.02.2024 (Parcel) regarding Freight Rates for revised JPP-RCS

*Krishna*  
(Krishna P. Nair)  
ACM (FS)

—/ CHIEF COMMERCIAL MANAGER (FS)

No. C/562/GT/GST

PCCM's Office, CSTM

Date: 27.02.2024

प्रतिलिपिसूचनार्थएवंसंबंधितोंकोआवश्यककार्रवाईहेतूप्रेषित।

Sr. No	Name of Officer	Station.
1.	प्रधानमुख्यवाणिज्यप्रबंधक	मुंबईछ.शि.म.ट.
2.	प्रधानमुख्यपरिचालनप्रबंधक	मुंबईछ.शि.म.ट.
3.	वरिष्ठमंडलवाणिज्यप्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे
4.	मुख्यमालयातायातप्रबंधक	मुंबईछ.शि.म.ट.
5.	मुख्यवाणिज्यप्रबंधक(यात्रीसेवा)	मुंबईछ.शि.म.ट.
6.	मुख्यवाणिज्यप्रबंधक(यात्रीविपणन)	मुंबईछ.शि.म.ट.
7.	प्रधानमुख्यलेखाअधिकारीएवंवित्तसलाहकार	मुंबईछ.शि.म.ट.
8.	मुख्यदावाअधिकारी	मुंबईछ.शि.म.ट.



9.	वरिष्ठसिस्टीममेनेजर(टी) ई.डी.पी.	मुंबई
10.	एसटीएम/एफओआयएस	मुंबईछ.शि.म.ट.
11.	सी.ए.ओ. (एफ.ओ.आय.एस.)	चाणक्यपुरी,नईदिल्ली
12.	वरिष्ठमंडलपरिचालनप्रबंधक	मुंबई,भुसावल,नागपुर,सोलापुर,पुणे
13.	उपमु.वा.प्र. (एफओआयएस)	मुंबईछ.शि.म.ट.
14.	PCCM	All Zonal Railways
15.	प्रबंधकमुंबईपोर्टट्रस्टरेल्वे	मुंबई
16.	प्राचार्य,क्षेत्रीयप्रशिक्षणसंस्थान	भुसावल
17.	प्रधाननिदेशक,लेखापरीक्षा	मुंबईछ.शि.म.ट.
18.	सहायकसतर्कताअधिकारी(सामान्य)	मुंबईछ.शि.म.ट.
19.	सहायकवाणिज्यप्रबंधक(धनवापसी)	मुंबईछ.शि.म.ट.
20.	सहायकवित्तसलाहाकार(यातायात) माल	मुंबईछ.शि.म.ट.
21.	सहायकवित्तसलाहाकार(यातायात) निरीक्षण	मुंबईछ.शि.म.ट.
22.	कार्यप्रभारी,सुविधाकेंद्र	मु.वा.प्र. काकार्यालय,मध्यरेल,मुं.छ.शि.म.ट.
23.	कार्यालयअधीक्षक	रेटींगरूटींग/सायडिंग/सीआरडी/आरटीरेट/आर. वी.
24.	मु.वा. निरीक्षक	मुंबईछ.शि.म.ट.
25.	कंटेनरकॉर्पोरेशनऑफइंडिया	मुंबईछ.शि.म.ट.
26.	निर्देशकरेलसंचलन	ईस्टनरेलहाऊसकोलकत्ता

Krishna 27/2/24  
कृते मुख्य वाणिज्य प्रबंधक(मालभाड़ासेवा)



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

No. 2023/TC(FM)/11/06

New Delhi, dated 23.02.2024

**The General Managers,**  
All Zonal Railways.

**Sub: Marketing of Parcel traffic by rail – Modification in FM Circular No. 12 of 2018.**

**Ref:** Freight Marketing Circular No. 12 of 2018, issued vide Board's letter no. 2006/TC(FM)/11/8, dated 06.04.2018.

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Railways is a major mode of goods transportation. Currently, Railways constitute 27% share of goods transport across the country and therefore is an important source of Goods and Service Tax (GST). Indian Railway carries many essential commodities including medicine, consumer goods and perishables and therefore timely delivery of such commodities is important. Further, such commodities are handled at Railway premises which are mainly meant for rail passengers. Therefore, it is imperative that these commodities, once unloaded, are removed from the Railway platforms/ premises immediately so as not to cause any inconvenience to any railway customer. Thus, making a balance between the compliance of GST rules and also not to obstruct Railway operations, the following procedure (in supersession of the Board's FM Circular No. 12 of 2018) 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 of registered consignor, 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 of the consignors' in the 'Manifest', wherever applicable.
2. In no case, delivery of consignments shall be given unless the e-way bill is made available before the delivery of consignments except when the recipient of the consignments gives an undertaking that he is not required to generate e-way bill as per the CGST Rules, 2017. Railway Board FM circular No. 10 of 2018 dated 21.03.2018 regarding submission of e-way bill is reiterated for compliance. In the e-Railway Receipt, the e-way bill number or the money receipt number must be entered before delivery of goods.
3. The details of identity and address of the consignees at the time of delivery through proper documents such as AADHAR/ Voter ID, GSTIN, etc. shall be maintained, the details of which shall be shared with the concerned GST authorities, as may be required.
4. The GSTIN, name and complete address of the consignee or the person taking delivery at the time of delivery of parcels, at destination station, along with the respective e-Way Bill number, as applicable, should be obtained in the 'Delivery Book'. The same shall also be recorded digitally (wherever it is possible), when the same is made available.

  
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5. Railway 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
  - (iii) GSTIN 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.
6. The in charge of the commercial department of the Division (Senior Divisional Commercial Manager /Divisional Commercial Manager) for all the locations falling under his jurisdiction irrespective of the State stand nominated as the State level nodal officer for co-ordination with the Central/State GST authorities. The Commissioner of SGST shall nominate an officer of State Tax and Pr. Chief Commissioner /Chief Commissioner of CGST shall nominate an officer of Central Tax as the nodal officers (not below the rank of Additional Commissioner/Joint Commissioner) for the State of the respective tax administrations for co-ordination with the Railway authorities. The concerned senior Divisional Commercial Managers /Divisional Commercial Manager of Railways shall provide information in respect of transportation of goods, by or through railways, as may be necessary to the designated State level nodal officers of the State/Central GST authorities.
7. No seizure by Central/ State Tax authority is permitted while parcels are in transit. In case of any specific input about any consignment regarding the possibility of tax evasion, following procedure will be adopted:
- a. The concerned Central/ State Tax authority shall give prior information to both the Chief Parcel Supervisor/Station Superintendent regarding the consignment to be examined and to the Senior Divisional Commercial Manager (Sr. DCM) of the concerned division where the consignment is expected to arrive regarding the consignment. Such intimation shall be given after due approval from the proper officer, not below the rank of Joint Commissioner of commercial Taxes/ CGST with a copy to State level nodal officer who should have reasons to believe (as per Section 67 of CGST/SGST Act,2017 ) for the need of inspection and subsequent seizure. Such intimation should be done only when credible input regarding the potential tax evasion is available with the tax authority.
  - b. Upon such intimation, Sr. DCM will authorize the concerned in charge of the Parcel office (Chief Parcel Supervisor/ Parcel Supervisor/ Station Master) not to issue the gate pass after delivery for removal of such consignment from the railway premises. The Parcel in-charge will also inform the tax authority regarding the expected arrival/ actual arrival of the consignment.
  - c. The consignment will be allowed to be inspected/ seized after the Termination of Transit (Transit and its Termination is defined in section 2 of Railway act 1989, which stipulates that Termination of Transit is the expiry of free time allowed for the removal of goods from the Railway premises). However, the gate pass for removal of such consignment will not be issued for the three working hours duration beyond the Termination of Transit. During this period of three working


  
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hours beyond the Termination of Transit, the tax authority will commence the inspection. If the inspection does not commence during this period, Railway will be free to issue the gate pass for removal of such consignment after the expiry of the period.

- d. Non issuance of gate pass on intimation of tax authorities should not be made a routine feature in consideration of Railways requirement of maintaining mobility and avoiding customer inconvenience.
  - e. The inspection by the tax authority will have to be conducted in presence of the consignor/ consignee/ leased Parcel Van/ SLR owner/or their authorized representative concerned Parcel Supervisor and in the presence of a representative of Railway Protection Force (RPF). The local Chief Parcel Supervisor will extend every possible co-operation to the GST authorities during inspection/examination of the suspected parcels.
  - f. In cases where the consignor/ consignee/ leased parcel van owner/or their authorized representative does not turn up for joint inspection within the aforesaid period of three hours as mentioned in para 7(c), the GST authorities may initiate appropriate action as per the GST Act.
  - g. For such consignment, an inventory of the same shall be prepared and provided to the Chief Parcel Supervisor/Station Superintendent / in-charge of the parcel office and then such goods shall be taken into the custody of the GST authorities. Seizure of goods from Railway premises may be undertaken by the Central/State GST authorities in terms of the GST laws and in accordance with the provision of section 93 of the Railways Act against seizure memo and execution of indemnity bond to the Railways. Thereafter, the seized goods shall be removed from the Railway premises either by the GST Authorities or by the owner of goods under Rule 139(3) of CGST/SGST Rules, 2017. In case of non-seizure and release of goods, the information of such release will be shared by the concerned GST authorities to Chief Parcel Supervisor/Station Superintendent under intimation to the concerned Sr.DCM.
  - h. During the inspection by the tax administration, if the consignment is seized, the wharfage charges as applicable will be paid by the consigner/ consignee/ leaseholder. However, if the consignment is not seized and released by the GST Authorities, no wharfage will be levied on the consigner/ consignee/ leased parcel van owner.
  - i. Depending upon the local conditions and under special circumstances, the State level nodal officer from the tax administration and the Sr. DCM of the concerned division, where the consignment is expected to arrive/ arrived, may jointly issue suitable instructions under the overall ambit of these guidelines regarding time duration for holding the consignment beyond free time, for issuance of gate pass, the time line for removal of the seized consignment etc. to maintain mobility and avoid customer inconvenience.
8. Central/State GST 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 circumstances, seized parcels shall be kept or detained at railway stations/ premises. Such seized parcels shall be taken away by the Central/State GST

  
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authorities or by the owner of the goods under supervision of GST authorities who shall give a proper receipt and execute an indemnity bond for the seized goods.

9. Railways shall provide space to the Central/State GST 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/ goomti' will be borne by GST Department of the Central/State. Random examination of consignments may done by GST authorities at goomti with due regard to railway traffic which should not be disrupted. This examination should be few and far between and not a routine matter.
10. Central/State GST Officials, who are authorized by the GST department of Central/ State Government and having valid Identity Card, may collect the details of consignments/ consignor/ consignees, Manifest (in case of leased consignments), etc. from the Railway records, maintained in the Railway parcel offices.
11. State level Co-ordination Committees (SLCC) have already been constituted comprising of the Commissioner of SGST, Pr. Chief Commissioner / Chief Commissioner of CGST, State Tax and Central Tax and other official/s of the concerned State. The concerned Senior Divisional Commercial Managers /Divisional Commercial Manager of the Railways stands nominated as a member of the corresponding SLCCs who shall attend the meetings himself or he may nominate an officer to attend the meetings.
12. This issues with the concurrence of Finance and Accounts Directorates of Ministry of Railways.
13. Necessary instructions may be issued to all concerned to implement the above instructions with immediate effect.
14. Please acknowledge receipt.

  
(Ashutosh Mishra)  
**Joint Director Freight Marketing  
Railway Board**

No. 2023/TC(FM)/11/06

New Delhi, dated 23.02.2024

Copy forwarded to:

1. The Deputy Comptroller & Auditor General of India (Railways) Room No. 224, Rail Bhawan with 36 spares.
2. Principal Financial Advisors, All Indian Railways.

  
**For Member (Finance)/Railway Board**



No. 2023/TC(FM)/11/06

New Delhi, dated 23.02.2024

Copy forwarded for information and necessary action to:

1. The Principal Chief Operations Managers, All Indian Railways.
2. The Principal Chief Commercial Managers, All Indian Railways.
3. The Chief Passenger Transportation Managers, All Indian Railways.
4. The Chief Commercial Managers (FM), All Indian Railways.
5. Director General, RDSO, Manak Nagar, Lucknow.
6. Director, Indian Railways Institute of Transport Management Lucknow.
7. Director General, National Academy of Indian Railways, Vadodara.
8. MD/ CCM, Konkan Railway Corporation, Navi Mumbai-400014.
9. Managing Director, Centre for Railway Information System, Chanakyapuri, New Delhi.
10. Managing Director, DFCCIL, Pragati Maidan, New Delhi.

  
(Ashutosh Mishra)

Joint Director Freight Marketing  
Railway Board

No. 2023/TC(FM)/11/06

New Delhi, dated 23.02.2024

Copy for kind information to:

1. Chairman & CEO, Member (O&BD), Member (Finance), Member (Infra.), Member (T&RS), DG(RPF), DG/Safety, and Secretary Railway Board, New Delhi.
2. AM(Traffic), AM(C), Adv(Infra), Adv. (Vig), PED/Chg, AM(M&BD), EDPM, EDTC(G)/NFR, IG/HQ, DIR/RPF, DIG/RPF, EDTC(Rates), ED/CHG, ED(Plg.) EDT(PPP), EDV(T), EDF(C), ED(BD), OSD/M(O&BD), OSD/(CRB & CEO), and DTC(R)/ Railway Board, New Delhi.

  
(Ashutosh Mishra)

Join Director Freight Marketing  
Railway Board