



## मध्य रेल

### CENTRAL RAILWAY

## अग्रिम दर अधिसूचना सं. 14 वर्ष 2017 (पार्सल/कोचिंग)

### ADVANCE RATE NOTIFICATION NO. 14 of 2017 (Parcel/Coaching)

Sub : Incorporation of GST clause in Parcel Lease documents.  
(No. C/562/GT/Leasing SLR/Policy/Pt. III)

Ref : Board's letter No. TC-II/2046/GST/Parcel  
dt. 29.06.2017. (FM 08 ग 2017 / ARN 10 11 ग 2017)

Authority : Railway Board's letter No. 2017/TC(FM)/11/10 dt.  
19.09.2017.

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Railway Board has issued instruction regarding incorporation of GST clause in Parcel Lease Documents.

The amendments as issued by Railway Board are reproduced below:

#### Comprehensive Parcel Leasing Policy (CPLP)

Comprehensive Parcel Leasing Policy (CPLP) has been circulated vide FM Circular No. 06 of 2014 dated 15.04.2014. As per Para 11.2 it has been mentioned that *"The leaseholder shall be liable to pay 'Service Tax' as imposed by the Central Government from time-to-time for transportation of goods/parcels."*

The above mention para may henceforth be read as follows:

**"Para 11.2** *The lease leaseholder shall be liable to pay 'Goods and Services Tax' as imposed by the Central Government from time-to-time for transportation of goods/parcels."*

#### Standard Format of agreement for leasing of parcel space under CPLP

Standard Format of agreement for leasing of parcel space for Comprehensive Parcel Leasing Policy (CPLP) has been circulated vide FM Circular No. 40 of 2006 dated 06.09.2006. As per Para 24.0 in Liability of leaseholder towards payment of Sale Tax/Trade Tax/ Vat any other taxes it has been mentioned that *"24.1 Leaseholder shall be solely responsible to pay Sale Tax/ Trade Tax/ VAT/ any other taxes to the State Government or Central Government on the commodities/parcel transported by the leaseholder in leased Brake Vans/ Parcel Vans/ etc."*

The above mention para may henceforth be read as follows:

**"Para 24.0** **Liability of leaseholder towards payment of Goods and Services Tax and any other taxes**



**Para 24.1** *“Leaseholder shall be solely responsible to pay Goods and Services Tax and any other taxes to the State Government or Central Government on the commodities/parcel transported by the leaseholder in leased Brake Vans/ Parcel Vans/ etc.”*

**Parcel Cargo Express Train (PCET)**

Parcel Cargo Express Train Policy has been circulated vide FM Circular No. 02 of 2007 dated 20.02.2007. As per para 24.0 Other terms and conditions of the scheme: **“para 24.4 The leaseholder shall be liable to mention complete address of consignor and consignee in the Manifest. In case consignments are meant for sale, Sales Tax Registration Number must be obtained from consignor. 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 Sales Tax Registration Number or TIN is not required to be mentioned. However, leaseholder shall not be held responsible for authenticity of address and other details as given by consignor or consignee to him. For all these declarations, responsibility will rest with consignor/consignee.”**

The above mentioned para may henceforth be read as follows:

**“24.4 The leaseholder shall be liable to mention complete address of consignor and consignee in the Manifest. In case consignments are meant for sale, Goods and Services Tax Registration Number/TIN must be obtained from consignor. In case of consignments where consignor gives declaration that the consignment is ‘Not for sale’ or that ‘No Goods and Services Tax is applicable’ on the commodity booked, then goods and Service Tax Register Number is not required to be mentioned. However, leaseholder shall not be held responsible for authenticity of address and other details as given by consignor or consignee to him. For all these declarations, responsibility will rest with consignor/consignee.”**

The above changes may be incorporated with immediate effect.

This has the concurrence of Finance & Accounts Directorate of Ministry of Railways.

Staff concerned to please note and act accordingly.

  
( S.S. PATANGE )

/ CHIEF COMMERCIAL MANAGER (FS)

No: C/562/GT/Leasing SLR/Policy/Pt. III

CCM's Office, CSTM

Date: 22/09/2017

प्रतिलिपि सूचनार्थ एवं संबंधितों को आवश्यक कार्रवाई हेतु प्रेषित।

| Sr. | Name of Officer | Station |
|-----|-----------------|---------|
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| 5.  | मुख्य वाणिज्य प्रबंधक (यात्री विपणन)   | मुंबई छ.शि.ट.                                 |
| 6.  | मुख्य लेखा अधिकारी एवं वित्त सलाहकार   | मुंबई छ.शि.ट.                                 |
| 7.  | मुख्य दावा अधिकारी                     | मुंबई छ.शि.ट.                                 |
| 8.  | वरिष्ठ सिस्टीम मेनेजर (टी) ई.डी.पी.    | मुंबई   |
| 9.  | वरिष्ठ सिस्टीम मेनेजर (टी) आ.टी        | मुंबई   |
| 10. | एस टी एम/एफ ओ आय एस                    | मुंबई छ.शि.ट.                                 |
| 11. | सी.ए.ओ. (एफ.ओ.आय.एस.)                  | मुंबई छ.शि.ट.                                 |
| 12. | वरिष्ठ मंडल परिचालन प्रबंधक            | मुंबई, भुसावल, नागपुर, सोलापुर, पुणे          |
| 13. | उप मु.वा.प्र. (एफ ओ आय एस)             | मुंबई छ.शि.ट.                                 |
| 14. | प्रबंधक मुंबई पोर्ट ट्रस्ट रेल्वे      | मुंबई   |
| 15. | प्राचार्य, क्षेत्रीय प्रशिक्षण संस्थान | भुसावल  |
| 16. | प्रधान निदेशक, लेखा परीक्षा            | मुंबई छ.शि.ट.                                 |
| 17. | सहायक सतर्कता अधिकारी (सामान्य)        | मुंबई छ.शि.ट.                                 |
| 18. | सहायक वाणिज्य प्रबंधक (धनवापसी)        | मुंबई छ.शि.ट.                                 |
| 19. | सहायक वित्त सलाहकार (यातायात) माल      | मुंबई छ.शि.ट.                                 |
| 20. | कार्यप्रभारी, सुविधा केंद्र            | मु.वा.प्र. का कार्यालय, मध्य रेल, मुं.छ.शि.ट. |
| 21. | कार्यालय अधीक्षक                       | रेटींग रूटींग/सायडिंग/सीआरडी/आरटी रेट         |
| 22. | मु.वा. निरीक्षक                        | मुंबई छ.शि.ट. अंडावाइस छपाई हेतु              |
| 23. | कंटेनर कॉर्पोरेशन ऑफ इंडिया            | मुंबई छ.शि.ट.                                 |

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कृते मुख्य वाणिज्य प्रबंधक (मालभाड़ा सेवा)