



मध्य रेल

CENTRAL RAILWAY

अग्रिम दर अधिसूचना सं. 39 वर्ष 2018 (माल)

ADVANCE RATE NOTIFICATION NO. 39 of 2018 (GOODS)

Sub : Guidelines for implementation of E-way Bill for transportation by goods train over Indian Railway. (No. C/RB/306/GST/E-way Bill/2018).

Ref : 1. Board's letter No. TCR/1078/2018/02 dt. 31.01.2018 & 05.02.2018.
2. CBEC Notification No. 12/2018 - Central Tax dt. 07.03.2018.

Authority : Railway Board's letter No. TCR/1078/2018/02 dt. 23.03.2018.

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)(d) 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 138A1 (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.

Staff concerned to please note and act accordingly.


(S. S. PATNAGE)
/ CHIEF COMMERCIAL MANAGER (FS)

No: C/RB/306/GST/E-way Bill/2018

CCM's Office, CSTM
Date: 26/03/2018

प्रतिलिपि सूचनार्थ एवं संबंधितों को आवश्यक कार्रवाई हेतु प्रेषित।

| Sr. No | Name of Officer | Station. |
|--------|--|---|
| 1. | वरिष्ठ मंडल वाणिज्य प्रबंधक | मुंबई, भुसावल, नागपुर, सोलापुर, पुणे |
| 2. | अतिरिक्त महाप्रबंधक | मुंबई छ.शि.ट. |
| 3. | मुख्य परिचालन प्रबंधक | मुंबई छ.शि.ट. |
| 4. | मुख्य माल यातायात प्रबंधक | मुंबई छ.शि.ट. |
| 5. | मुख्य वाणिज्य प्रबंधक (यात्री सेवा) | मुंबई छ.शि.ट. |
| 6. | मुख्य वाणिज्य प्रबंधक (यात्री विपणन) | मुंबई छ.शि.ट. |
| 7. | मुख्य लेखा अधिकारी एवं वित्त सलाहकार | मुंबई छ.शि.ट. |
| 8. | मुख्य दावा अधिकारी | मुंबई छ.शि.ट. |
| 9. | वरिष्ठ सिस्टीम मैनेजर (टी) ई.डी.पी. | मुंबई |
| 10. | एस टी एम/एफ ओ आय एस | मुंबई छ.शि.ट. |
| 11. | सी.ए.ओ. (एफ.ओ.आय.एस.) | चाणक्यपुरी, नई दिल्ली |
| 12. | वरिष्ठ मंडल परिचालन प्रबंधक | मुंबई, भुसावल, नागपुर, सोलापुर, पुणे |
| 13. | उप म्.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. | सहायक वित्त सलाहकार (यातायात) निरीक्षण | मुंबई छ.शि.ट. |
| 21. | कार्यप्रमारी, सुविधा केंद्र | म्.वा.प्र. का कार्यालय, मध्य रेल, मुं.छ.शि.ट. |
| 22. | कार्यालय अधीक्षक | रटींग कूटींग/सायडिंग/सीआरडी/आरटी रेट/आर.वी. |
| 23. | म्.वा. निरीक्षक | मुंबई छ.शि.ट. अंडावाइस छपाई हेतु |
| 24. | कंटेनर कॉर्पोरेशन ऑफ इंडिया | मुंबई छ.शि.ट. |
| 25. | निदेशक रेल संचलन | इस्टर्न रेल हाऊस कोलकत्ता |

सुभाष चंद्र बोस
कृते मुख्य वाणिज्य प्रबंधक (मालभाड़ा सेवा)