

भारत सरकार / Government of India रेल मंत्रालय / Ministry of Railways दक्षिण मध्य रेलवे / South Central Railway मं.रे.प्र का कार्यालय, Office of the DRM विजयवाडा मंडल / Vijayawada Division वाणिज्य विभाग, Commercial Branch विजयवाडा, Vijayawada. आन्ध्र प्रदेश, Andhra Pradesh

नं/No.B/C.268/(e-file-293365)/Goods/Misc/2023 दिनांक/Date:13.042023

All CGSRs/GSRs/CPSRs/PSRs/SMRs Over Vijayawada Division.

विषय / Sub: E-Way Bill for delivery of consignment transported through

Railways- reg.

संदर्भ / Ref: 1. Railway Board Ir. No. CR/1078/2021/E-Way Bill/3371468,

dt: 20.03.2023.

2. Hgrs Lr. No. C.268/RG/P/E.Way Bill/Vol.I, dt: 27.03.2023.

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With reference to the letters cited above, Railway Board has communicated that it has been brought to the knowledge of board that consignments are being delivered even in the absence of E-Way Bill.

In terms of Railway Board Lr. No. TCR/1078/2018/02, dt: 23.10.2018, "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, of the common portal, the information in Part-B of Form GST WEB-01:

Provided that where the goods are transported by railways, the railways shall not deliver goods unless the e-way bill required under these rules is produced at the time of delivery".

In view of the foregoing, it is instructed to note and notify the same to staff concerned to ensure strict compliance with the above guidelines.

Encl: As above.

कृते व.मं.वा.प्र / विजयवाडा For Sr. Divisional Commercial Manager, VIJAYAWADA.

Copy to: All section CCIs over BZA Division – for information and necessary action.



SOUTH CENTRAL RAILWAY

Office of the Principal Chief Commercial Manager First Floor, Rail Nilayam, Secunderabad- 500025 (Telangana) BSNL (Office) 040-27822867: Railway (Office) 070-86247: email id:ccmfscr@gmail.com

No. C. 268/RG/P/E. Way Bill/Vol. I

Dt. 27.03.2023.

Sr.DCM's/SC,HYB,BZA,GNT,GTL&NED

Sub: E – way Bill for delivery of consignment transported through Railways. Ref: Railway Board's letter No. TCR/1078/2021/E-Way Bill/3371468 dated 20.03.2023.

With reference to the letter cited above (Copy enclosed), it has been brought into the knowledge of board that consignments are being delivered even in the absence of E-way Bill.

In continuation to Board's letter No.TCR/1078/2018/02 dated 23.10.2018, it is re-iterated that as advised by ministry of finance, following guidelines is required to be followed regarding E-way bill: Sub Rule 2(A) of 138 of CGST Rules, 2017, issued by Ministry of finance, 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 goods unless the e-way bill required under these rules is produced at the time of deliver"

In view of the above, it is requested that implementation of these guidelines shall be ensured and compliance report thereof be forwarded to this office immediately to apprise Railway Board.

Matter may be treated as most urgent.

Encl: As above.

(K. Phani Raj)

ACM/M&D

for Principal Chief Commercial Manager

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

TCR/1078/2021/E-WayBill/3371468

Dated :20.03.2023

Principal Chief Commercial Manager, All Zonal Railways.

Sub: E-way Bill for delivery of consignment transported through Railways.

Subject above, it has been brought into the knowledge of Board that consignments are being delivered even in the absence of E-Way Bill.

In continuation to Board's letter No.TCR/1078/2018/02 dated 23.10.2018, it is reiterated that as advised by Ministry of Finance, following guidelines is required to be followed regarding E-way bill:

Sub Rule 2(A) of Rule 138 of CGST Rules, 2017, issued by Ministry of Finance, 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 goods unless the e-way bill required under these rules is produced at the time of delivery".

It is requested that implementation of these guidelines shall be ensured and a compliance report thereof be forwarded to this office by 25.03.2023.

This may please be treated as IMPORTANT.

(Anshoo Pandey)
Director Traffic Commercial(Rates)
Railway Board.
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