

EAST CENTRAL RAILWAY
GST CELL

No. Books/GST/17-18/Pt I

Dt. 20/07/17

Sub: Clarifications on Guidelines for Earnings & Inter-State Supply of Railway Material

1. Vide Amendments 3, 4 and 5 to the Guidelines (sl 13-15 on GST portal of ECR), the rates for different earnings heads had been provided. The final rates have been uploaded on the to the GST portal on 19/7/2017 titled "Rates of GST". Hence Amendments 3, 4 and 5 may be ignored.
2. Vide letter dt. 28/6/2017 as amendment to Guidelines (page 1 of Guidelines on Earning and Inter-State Supply of Railway Material 28.06.17 at Sl 9 of GST portal) and para 5 of clarifications to Guidelines issued on 12/7/2017 (sl 18 of GST porta), certain instructions on movement of Railway material by Road had been issued. You are requested to refer to Railway Board's letter No. 2008/RS(G)/777/1 dt 11/7/2017, issued by Stores Dte of Railway Board. As per the same it is clear that Inter-State movement of Railway material from Depot/Workshop/Shed/Stock Holder, from one State to another State, for Railway's own consumption, is exempt from GST. Board's guidelines including the certificate to be issued may be ensured. With the issue of Board's clear instructions, the Guidelines issued on 28/6/17 and vide Para 5 of letter dt. 12/7/2017 are no longer relevant.



(NARENDRA)

FA&CAO/WST

AGM

CAO/Con North & South

All PHODs , SDGM

DRM DNR/DHN/MGS/SPJ/SEE

CMM/E, CCM (FM), CESE, CE(TSP), CSTE (W)

Sr. EDPM: Pls ensure deletion of Amendments 3,4,5 and amendmerit to Guidelines dt. 28/6/17, issued on the same date itself.

Sr. DFM/ Sr. DCM : DNR/DHN/MGS/SPJ/SEE