

Sol. No. 64(G)/2023

## South Eastern Railway

Office of the PCCM.  
New Admin. Bldg. (2<sup>nd</sup> fl.)  
II, Garden Reach Rd.,  
Kolkata- 700 043.

**SPECIAL RATES CIRCULAR**  
**RA.47/710/GST(Policy)/Pt.**

**Dated 21.03.2023**

To  
All Station Managers/Goods Supervisors,  
Siding Clerks/Weighbridge Clerks/Clerk-in-Charges of S. E. Railway.

**Copy for information and necessary action to the:**

GM/AGM/SDGM/PCE/PCEE /PCME/PCSTE/COS-S. E. Railway, GRC , Kolkata-43.  
PCOM/CFTM/CTPM/CPTM/PCPRO/PCVO -do-  
Dy.CVO(T)/Dy.CAO(TA)/SAO(TA-II)/AAO(C&G) -do-  
Principal Director of Audit/Sr. Statistical Officer -do-  
PFA/FA&CAO (Agreemental Sec.)/FA&CAO(TA) -do-  
Dy.COM (Spl.)/Dy.COM (Plg.)/Dy.COM(I&S) /Dy.COM/FOIS -do-  
Principal/Zonal Railway Training Institute, SINI  
PCCM/CCM (PS&Catg.)/ S. E. Railway, 11, Garden Reach Rd., Kolkata- 700 043.  
Dy.CCM (PS), Dy.CCM (Spl.), Dy.CCM (Claims)/Dy.CCM(UTS & Refunds) -do-  
DRM/S. E. Railway, ADRA/CKP/KGP/RNC.  
Comml. Control/Central Control/S.E.Rly., GRC, Kolkata-43  
Sr.DCM/Sr.DOM/Sr. DME-S. E. Railway, KGP, CKP, ADRA, RNC;  
CCI-RBS for necessary incorporation in RBS/CRI/Ch. OS- RCC/RCD/RG/RQ/Policy/Coaching/ Outstanding  
Sec., S. E. Railway , 11,Garden Reach Rd., Kolkata- 700 043.  
ARM-S. E. Railway: SHM/BKSC/RNC/TATA/BNDM.  
Docks Manager/Traffic Manager-CPT Rly., Kolkata/Haldia Port-Haldia.  
PCOM, E. Co. Rly., BBS /Konkan Railway, Belapur Bhawan , New Mumbai .  
GM, CRIS/MD, CRIS/CAO, FOIS, CRIS , Chanakyapuri , New Delhi-110 021 .  
CONCOR, Metro Rail Bhawan(10th floor) , 33/1 , J. N. Road, Kolkata-71.  
EDTC(R)/ED (FM), Railway Board, New Delhi.

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

**Ref:** Railway Board's Letter No. - TCR/1078/2021/E-wayBill/3371468, dtd. 20.03.2023.

Enclosed please find herewith a copy of Railway Board's above referred Letter, for information and necessary guidance for all concerned.

All concerned to please note and act accordingly.

Encl: - As above.

  
for Principal Chief Comm. Manager

**Authority:** Railway Board's Letter No. - TCR/1078/2021/E-WayBill/3371468, dtd. 20.03.2023.

:HarTUMAR212K23

Sol. No. 64(G)/2023  
Policy/02/PP.

Sd. No. 64(G)/2023

भारत सरकार GOVERNMENT OF INDIA  
रेल मंत्रालय MINISTRY OF RAILWAYS  
(रेलवे 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.  
dtr@rb.railnet.gov.in  
011-2304 7359

Sd. No. 64(G)/2023  
Policy/02ff.