

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

No. 2017/TC(FM)/11/10

New Delhi, dated 15.09.2017

General Manager
All Indian Railways.

(Amendment No. 7 to Modified Comprehensive Parcel Leasing (MCPLP) Policy)
(Amendment No. 5 to Leasing of Parcel Cargo Express Train (PCET) Policy)

Sub : Incorporation of GST clause in Parcel Lease documents.
Ref : TC-II/2046/GST/Parcel Dt. 29.06.2017

A letter under reference has been issued in regard to implementation of Goods & Service Tax (GST) on transportation of Parcel Traffic (Leased or Non-leased) by rail along with detailed procedure.

In view of the above it has been decided to make following amendments :

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**

Andalaks Darr

15/9/17

PED/A
DFA
JMP
DFA

Ar. II
VC
No offer
with
GST
10/10

19

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.


(S.M. Andaleeb Razi)
Director Freight Marketing

Copy forwarded for information to :

1. DAI (Railways) with 36 spares.
2. The FA&CAOs, All Indian Railways.
3. The Deputy Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhawan, New Delhi.


For Financial Commissioner/Railways