

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

In GST Circle
23/4/19
GST Circular no. 11/2019

No.TCR/1078/2019/1

New Delhi, Date : 23.04.2019

Principal Chief Commercial Manager,
All Indian Railways.

Sub : Change in GSTIN details- freight payee's status from consignor to consignee and vice-versa.

Ref: Board's letters No.TCR/1078/2017/25 dt. 03.04.2018; 10.08.2018; 17.09.2018; and 18.10.2018

Cases on the above subject have come into notice of Board wherein customers have represented that Railway Receipt shows consignee's code and GSTIN as freight payee; though freight is paid by the consignors or vice-versa.

The matter has been examined in consultation with Accounts Directorate and it is advised that any change in status of freight payee; i.e from consignor to consignee or vice-versa is not permitted.

It is reiterated that correction of wrong GSTIN, which have been rejected by GST portal, may continue to be done as per detail procedure laid down vide Railway Board letters referred above.

Shilpi Bishnoi
23/04/19
(Shilpi Bishnoi)
Director Traffic Commercial(Rates)
Railway Board

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