

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

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FREIGHT MARKETING CIRCULAR No. 01 of 2020

No.TC-II/2910/2019/GST/Para 2427

New Delhi, dated 07.01.2020

The General Managers,  
All Zonal Railways

Sub:- Amendment in Para 2427 (a) of IRCM Vol.II regarding  
accountal of money immediately on receipt.

Ref:- WR's letter No.C 322/6/1 Vol.IV dated 11-11-2019.

Reference has been received from Western Railway to modify the para 2427(a) of Indian Railway Commercial Manual (Vol.II) 1991 in accordance of GST guidelines.

2. The matter has been reviewed and it has been decided to modify Para 2427 (a) of Indian Railway Commercial Manual (Vol.II) 1991 as under:-

Para No.	Extant Para	Revised Para
2427(a)	Stations Masters and other staff authorized to collect money on behalf of the Railway must account for the cash collected by them promptly in respective cash books and should issue money receipt (Form Com./M-2) when demanded, except in case of wagon registration fee and reweighment and clerk age charges in which cases money receipts must be issued for all sums collected. Money receipts for cost of telegrams will be issued in all cases in the form prescribed for the purpose and not in Form Com./M-2.	Stations Masters and other staff authorized to collect money on behalf of the Railway must account for the cash collected by them promptly in respective cash books and must issue money receipt in all cases (Form Com./M-2) for all sums collected. In case of undercharges detected at the destination, Money Receipt as supplementary invoice shall be issued to collect freight and GST.


2. CRIS will make necessary modifications in the software and advise the date of effect to all Zonal Railways as well as this Office.

*[Signature]*  
7.1.2020

*[Signature]*

-2/-

3. These instructions will come into force with immediate effect.
4. An Advance Correction Slip No. 42 to Para 2427 (a) of Indian Railway Commercial Manual (Vol.II) 1991 is enclosed herewith.
5. This Issues with the concurrence of Finance(Commercial) Directorate of the Ministry of Railways.
6. Necessary instructions may be issued to all concerned immediately.

  
21/1/2020

(Mudit Chandra)

Director Freight Marketing,  
Railway Board

No. TC-II/2910/2019/GST/Para 2427 New Delhi, dated 07.01.2020

Copy forwarded to:-

1. The Dy. Comptroller & Auditor General of India(Railways), Room No. 224, Rail Bhavan, New Delhi.
2. The Principal Financial Advisors, All Indian Railways.
3. The Principal Directors of Audit, All Indian Railways

  
7.1.2020  
for Financial Commissioner/Railways


No. TC-II/2910/2019/GST/Para 2427

New Delhi, dated 07.01.2020

Copy for information and necessary action to:

1. Principal Chief Commercial Managers, all Zonal Railways.
2. EDV(T), Railway Board.
3. MD/CRIS, Chanakyapuri, near National Rail Museum, New Delhi -110021.
4. CMD/IRCTC, 11<sup>th</sup> Floor, Statesman House, B-148, Barakhamba Road, New Delhi- 110 001.
5. CAO/PTS, IRCA, New Delhi
6. DG, Professor/Training & Professor/Commercial, National Academy of Indian Railway, Vadodara
7. The Principals, Zonal Railway Training Institutes, Central Railway/Bhusawal, Eastern Railway/Bhuli-Dhanbad, Northern Railway/Chandausi, East Central Railway/Muzaffarpur, N.F. Railway/Alipurduar, Southern Railway/Trichy, South Central Railway/Moula Ali, S.E. Railway/Sini, North Western Railway/Udaipur.

8. Director, Indian Railway Institute of Transport Management, Hardoi Bypass Road, Manak Nagar, Lucknow, Uttar Pradesh
9. General Secretary, National Federation of Indian Railwaymen (NFIR), 3, Chelmsford Road, New Delhi.
10. General Secretary, All India Railwaymen's Federation (AIRF), 4, State Entry Road, New Delhi.
11. TC(FM Branch, Railway Board.



Mudit Chandra  
21/1/2020

(Mudit Chandra)  
Director Freight Marketing  
Railway Board



INDIAN RAILWAY COMMERCIAL MANUAL (VOL.II) 1991  
CHAPTER XXIV – TRAFFIC RECEIPTS AND REMITTANCES

Advance Correction Slip No. 42

Para 2427 (a) may be substituted as under:-

2427. Accountal of money immediately on receipt.

(a) “Stations Masters and other staff authorized to collect money on behalf of the Railway must account for the cash collected by them promptly in respective cash books and must issue money receipt in all cases (Form Com./M-2) for all sums collected. In case of undercharges detected at the destination, Money Receipt as supplementary invoice shall be issued to collect freight and GST”.

(Authority Board's letter No. TC-II/2910/2019/GST/Para 2427)

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