

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

FREIGHT MARKETING CIRCULAR No. 23 of 2018

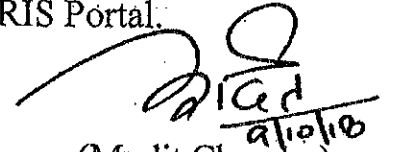
No.TC-II/2046/2017/GST/Parcel/Pt.

New Delhi, dated 09.10.2018

The Principal Chief Commercial Managers,
All Zonal Railways
General Manager/PMS,
CRIS, Chanakyapuri,
New Delhi - 110021

Sub:- Grant of exemption from GST on transportation of
dead bodies by Rail.

The matter of grant of exemption from GST on transportation of dead bodies by Rail has been examined in consultation with Accounts Dte. of this Ministry. It is advised that as per entry No. 4 of Schedule-III (Section 7 of CGST Act, 2017), services of funeral, burial, crematorium or mortuary including transportation of the deceased shall be treated neither as a supply of Goods nor a supply of service. Since transportation of the deceased has not been treated as a supply of Goods or a supply of service, therefore, there is no requirement of invoice of GST as on date. However, there is a requirement to furnish 'Bill of Supply' which is reported in GSTR-1 Return (Table-8), and in Table 3.1(c) of GSTR 3B Return. In other words, these transactions eventhough exempt shall get reported to our GSP through CRIS Portal.



(Mudit Chandra)

Director Freight Marketing,
Railway Board

No.TC-II/2046/2017/GST/Parcel/Pt.

New Delhi, dated 09.10.2018

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



for Financial Commissioner/Railways

No.TC-II/2046/2017/GST/Parcel/Pt.

New Delhi, dated 09.10.2018

Copy forwarded for information & necessary action to:

1. PCCMs, PFAs, All Indian Railways.
2. CCM (FM)s, All Indian Railways.
3. PCOM, all zonal Railways.
4. CRB, MT, FC, Secretary, DG/RHS, Railway Board.
5. AM(B), PED (Finance), AM(IT), AM(C), PED (Vig), ED(Rates), PED(A), EDF(C), ED(X)-I, ED(C&IS), EDV(T), ED/Safety, ED(H), ADG/PR, DFC, DTC(G), JDA and TC(CR), V(SS), PR, TG-I, TG-II, TG-IV, TG-V & F(C) Branches, Railway Board.
6. MD, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, for making necessary changes in the PMS software.
7. MD, IRCTC, 9th Floor, Bank of Baroda Building, 16, Sansad Marg, New Delhi for necessary action.
8. Director General, Railway Staff College, Vadodara.
9. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector-11, CBD Belapur, Navi Mumbai – 400 014.
10. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
11. Chief Commissioner of Railway Safety, Lucknow.
12. General Secretary, IRCA, Chelmsford Road, New Delhi for issue of necessary correction slip
13. Director, Institute of Rail transport Management (IRTEM), Manaknagar, Lucknow.



(Mudit Chandra)

Director Freight Marketing
Railway Board