

FREIGHT MARKETING CIRCULAR No. 16 OF 2022

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

No. 2019/TC(FM)/04/18-Part(I)

dated 07.09.2022

Principal Chief Commercial Managers,
All Indian Railways.


Sub: Amendment to revised JPO for General Purpose Wagon Investment Scheme (GPWIS) Scheme

Ref: (1) JPO issued vide FM Circular No. 28 of 2020 dt. 18.12.2020
(2) Master Circular/GPWIS/2018/0 vide Letter No. 2018/TC(FM)/04/01 dt. 26.04.18
(3) Accounts Dte, Railway Board's RBA No. 52/2021 (GST Circular No 28/2021) dated 05.10.2021

- Consequent upon revision of GST rates by Ministry of Finance, Accounts Dte of Board's office has issued a circular (reference-3), whereby the GST rates in respect of JPO pertaining to freight rebate on rakes procured under GPWIS (ref-1) stands revised from 12% to 18%. Accordingly, para 2, 5 & 7 of the revised JPO dated 18.12.2020 stand amended as under:-
- Amended Para 2 of Revised JPO dated 18.12.2020:** *The balance in party's suspense account, if any, will be transferred to the Bank Account of the party - which will be inclusive of all taxes as applicable - at the end of each quarter. For example, if Rs.100/-have to be transferred then, assuming that this amount includes 18% GST, the break-up of the amount to be released shall be as under:*

Basic Amount	Rs. 84.75
Add: GST @18%	Rs. 15.25
Total	Rs. 100.00
- Amended Para 5 of Revised JPO dated 18.12.2020:** *After the end of each quarter, the party will raise a bill for the freight rebate to be reimbursed on account of RRs prepared for third party/Railway during the quarter. The bill should clearly indicate the break-up amount of CST, as applicable (@ 18%, at current rate). This bill shall be submitted to the Commercial Branch of concerned zonal railway, preferably by the 10th of the first month of the next quarter.*
- Amended Para 7 of Revised JPO dated 18.12.2020:** *The amount of freight rebate accrued will be transferred by the Traffic Accounts Office of the Zonal Railway to the Bank Account of the party with whom the agreement has been signed - after retaining*


07.9.2022


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necessary statutory deductions, namely GST-TDS, IT-TDS, etc. Assuming Rs.100/-have to be transferred, including **18% GST**:

(1) Amount retained for GST-TDS @2% on Rs.84.75	(-) Rs. 01.70
(2) Amount retained for GST-Income Tax Deduction @2% assumed on Rs.84.75	(-) Rs. 01.70
Net Amount Payable	Rs. 96.60

5. This issues with the approval of Competent Authority and with concurrence of Finance and Accounts Directorates of Ministry of Railways.
6. These instructions shall be applicable on RR's generated on or after 01.10.2021 (01st October Two Thousand Twenty One) as advised vide Board's letter under reference (3)

Please acknowledge receipt.



(Ashutosh Mishra)

Joint Director Freight Marketing

No. 2019/TC(FM)/04/18-Part(I)

dated 07.09.2022

Copy forwarded to:

1. The Dy C & AG of India (Railways), Room No. 224, Rail Bhawan with 36 spares.
2. Principal Financial Advisor, All Indian Railways.



For Member Finance/ Railway Board

No. 2019/TC(FM)/04/18-Part(I)

dated 07.09.2022

1. The Principal Chief Operations Managers, All Indian Railways.
2. The Principal Chief Commercial Managers, All Indian Railways.
3. The Chief Commercial Managers (FM), All Indian Railways.
4. Director General, RDSO, Lucknow.
5. Director, Indian Railways Institute of Transport Management (IRITM), Lucknow.
6. Director General, National Academy of Indian Railways, Vadodara.
7. The MD/CCM, Konkan Railway Corporation Ltd.,
8. Managing Director, CRIS, Chanakyapuri, New Delhi.
9. Managing Director, DFCCIL, Pragati Maidan, New Delhi
10. GM/FOIS, CRIS, Chanakyapuri, Near National Rail Museum, New Delhi.



Ashutosh Mishra

Joint Director Freight Marketing

No. 2019/TC(FM)/04/18-Part(I)

dated 07.09.2022

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1. Copy for kind information to:
2. OSD/MR, EDPG/MR, EDPG/MOSR(D) & EDPG/MOSR(J)
3. Chairman & CEO, Member (O&BD), Member (Finance), Member (Infra.), Member (T&RS), DG(RPF), and Secretary Railway Board, New Delhi.
4. AM(Traffic), AM(C), Adv (Infra), Adv. (Vig.), EDTC(Rates), EDTT(M), EDTT(S), EDTT(F), ED(Plg.) EDT(PPP), EDV(T), EDF(C&PPP), OSD/Chairman & CEO, OSD/Member (O&BD) and DTC(R)/ Railway Board, New Delhi.