No. TCR/1078/2019/1

New Delhi, Dated : 26.09.2019

Principal Chief Commercial Manager
All Indian Railways

Sub : Modification of GSTIN details of customer – reg.

Reference above, it was advised vide Board’s letter of even number dated 23.04.2019 that any change in status of freight payee (customer who has paid the freight) i.e. from consignor to consignee or vice-versa is not permitted.

The issue has been re-examined and the Competent Authority has decided that GSTIN details of customer, i.e. if same customer is consignor as well as consignee, can be changed/modified. Such change may entail change in tax classification from Inter-State to Intra-State GST or vice-versa. Therefore, due check should be exercised at Division Level that tax should be properly collected and forwarded accordingly as per the changed/modified GSTIN details. Verification of GSTIN details as requested for by the customer is to be carried out by Division authorities.

The TMS users/goods clerk and customers should be sensitized to criticality of entering accurate data in TMS before RR generation, and to prevent the requirement of modifying these at a later stage.

This issues in consultation with Accounts Directorate of Ministry of Railways.

(This disposes off East Coast Railway’s letter No.CCM/443/GST/Pt.1/940 dated 06.09.2019).

[Signature and name]
Director Traffic Commercial (Rates)
Railway Board