

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

TCR/1078/2021/E-WayBill/3371468

Dated :20.03.2023

**Principal Chief Commercial Manager,
All Zonal Railways.**

Sub : E-way Bill for delivery of consignment transported through Railways.

Subject above, it has been brought into the knowledge of Board that consignments are being delivered even in the absence of E-Way Bill.

In continuation to Board's letter No.TCR/1078/2018/02 dated 23.10.2018, it is reiterated that as advised by Ministry of Finance, following guidelines is required to be followed regarding E-way bill:

Sub Rule 2(A) of Rule 138 of CGST Rules, 2017, issued by Ministry of Finance, provides that:

"Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part-B of FORM GST EWB-01:

Provided that where the goods are transported by railways, the railways shall not deliver goods unless the e-way bill required under these rules is produced at the time of delivery".

It is requested that implementation of these guidelines shall be ensured and a compliance report thereof be forwarded to this office by 25.03.2023.

This may please be treated as IMPORTANT.


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