

WEST CENTRAL RAILWAY

213  
General Manager's Office,  
Engineering Branch,  
Jabalpur.

No. W-HQ/PL/201/GST

Date:- 08.06.2017

CAO/C, CTE, CBE, CE (TP), CE (G)/WCR.  
DRM/ JBP, BPL & Kota

**Sub: Implementation of GST.**

**Ref: This office letter of even No. Dated 01.06.2017 .**

With reference to above, Railway Board's letter was circulated for implementation of GST. Further meeting was held by AGM/WCR on 06.06.2017. The following items of above references are brought to your notice for strict compliance on priority.

**Para 1 (Railway Board's letter No. 2016/AC-II/1/6 dated 11.05.2017)**

- A. As per Draft GST Rules, Tax Invoices, which the supplier/vendor will prefer to the Production Unit, should contain following fields;
- Name address and GST Identification Number (GSTIN) of the supplier for each state.
  - Consecutive serial number of the Invoices with a continuity check (This will be a proof for claiming tax credits),
  - Date of issue of the Invoices.
  - Name, address and GSTIN or UIN, if registered, of the recipient (Production Unit or Indian Railway),
  - Name and address of the recipient and the address of the delivery,
  - HSN code (Goods) or Accounting Code of service (services) Harmonic system of nomenclature.
  - Description of goods or services along with Contract Reference No. And/or Bill No.
  - Quantity and unit,
  - Total value of supply of goods and/or services,
  - Taxable value of supply of goods and/or services taking into account discount or abatement, if any,
  - Rate of tax (Central GST, State GST, Inter State GST, Union Territory GST or cess)
  - Amount of tax charged in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess),
  - Place of supply along with the name of State (in case of a supply in the course of inter-State trade or Commerce),
  - Whether the tax is payable on reverse charge basis? This field must separately be identified as the recipient of services/Goods supplied is liable to pay taxes without adjustments. Credit can be claimed later on.
  - Signature or digital signature of the supplier or his authorized representative.

**Para 2 (Railway Board's letter No. 2016/AC-II/1/6 dated 11.05.2017)**

- B. **Transition Database-** Production Units need to commence building a computerized Data base on Registration details of Contractors/service provider/suppliers/Clients. The details of the Contractor/service providersuppliers/Clients must be captured State wise,

Cont...

212

as the vendor may be registered in more than one state. Apart from above, email address of the supplier of goods/services may also be captured for any further correspondence. The database needs to capture unregistered suppliers also, if any, since Indian Railways shall be liable to pay GST under Reverse Charge on procurements from unregistered suppliers. All Services and Goods Suppliers of Railway must be asked to furnish their GSTIN number representing the States in which they are registered for GST, along with address of Registered office, Place of Business in State etc. This will enable smooth transition in to GST w.e.f. 1st July 2017, for getting benefit of Input Tax Credit. If an agency is not registered with GSTIN, the details (as applicable except GSTIN) still need to be captured.

**Para 9 (Railway Board's letter No. 2016/AC-II/1/6 dated 12.05.2017)**

**C. Modifications in NIT, Acceptance Letters etc;** The existing contract conditions may be reviewed and appropriate clauses may be provided in all new Notices for Invitation of Tenders and Acceptance Letters to indicate that the said supplier of goods and/or services would be subject to GST Act and Rules as applicable for time to time.

**Para 4 (Railway Board's letter No. 2016/AC-II/1/6 dated 12.05.2017)**


**D. Transition Database**

**i. Output services/Supplies:** Railways need to commence building a computerized Data base on Registration details of all registered customers. They must be asked to furnish their GSTIN numbers representing the States in which they are registered for GST, along with Address of Registered office, Place of Business in State etc.

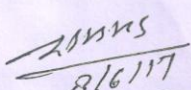
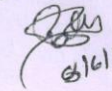
**ii. Input supplies/Services:** Similarly, IR need to commence building a computerized Data base on Registration details of Contractors/service provider/suppliers. The details of the Contractors/service provider/suppliers/Clients must be captured State wise, as the vendor may be registered in more than one state. Apart from above, email address of the supplier of goods/services may also be capture for any further correspondence. The database needs to capture details (except GSTIN) of unregistered suppliers also, if any since Indian Railways shall be liable to pay GST under Reverse Charge on procurements fro unregistered suppliers. All Services and Goods Suppliers of Railways must be asked to furnish their GSTIN numbers representing the States in which they are registered for GST, along with Address of Registered office, Place of Business in state etc.

This will enable smooth transition in to GST w.e.f. 1st July 2017, and also for collectin Taxes and getting benefit of Input Tax Credit.

It is therefore requested to kindly ensure the above point while implementation of GST.

  
(Deepak Dwivedi)  
Dy. CE/P&D  
for CPDE/WCR

C/- Sr. DEN/Co/JBP, BPL & Kota for similar action please.

  
8/6/17  
  
8/6/17