



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

RBA No. 46/2017
GST Circular No. 5/2017

Most Immediate

No. 2016/AC-II/1/6

19th April, 2017

General Managers

All Zonal Railways/Production Units

Sub :- Goods and Service Tax (GST)-Indian Railways.

Kindly refer to Board's letter of even No. dated 20th January, 2017 (RBA No. 3/2017), wherein all the Zonal Railways and Production Units were required to form a GST Cell, provide training to the Officers/Staff of respective units, etc. Further, vide letter of even No. dated 8.3.2017 (RBA No. 30/2017), feedback was sought from all the Zonal Railways/Production Units, followed by another reminder on 6.4.2017. However, barring few Zonal Railways, feedback has not been received so far.

Meanwhile, a Consultative Committee of MPs meeting was held on 12.4.2017, wherein Ministry of Railways has given an assurance that the process of implementation of GST has already commenced and will be taken forward to ensure its implementation as per the targeted date for switchover to GST regime. Therefore, all the Departments must work as a team to meet this target. It is desired that FA&CAO may act as a Nodal Officer for this work.

GST consultant is in place to render advice relating to implementation of GST across Indian Railways. In this regard, GST Cell has been formed at the Director's level in Railway Board. Besides ED level empowered committee has also been formed. In its meeting of GST Empowered Committee, it was decided that following steps have to be taken immediately by Railways:-

- Registration under GST;
- Documentation and strategy for transition;
- Instructions to field formations on action at their end for registration & transition;
- Review of GST implications for each category of expenditure/revenue;
- Overall tax implications in GST vis-à-vis existing regime;
- Representations to GSTC/Government(s);

In this regard, our Consultant is in the process of drafting a detailed questionnaire for obtaining information to enable to take further decisions. However, it is desired that following information may urgently be sent to Accounts Directorate, Railway Board.

Details of Information required	Information required from	Target Date
Preparation of List of Zones/Divisions and their coverage State-wise	All Zonal Railways	21.4.2017
List of Registrations (for each Zone/Division/State/Unit/Workshop) under VAT/WCT-TDS/ST/CEX together with places of registration be obtained from all the Zones.	All Zonal Railways and Production Units	21.4.2017
<ul style="list-style-type: none"> • Copies of returns filed under VAT/CEX/ST/WCT-TDS including annual returns relating to FY 2015-2016 and FY 2016-2017 • Exemptions and abatement claimed • Input credit claimed • Broad item wise map of inputs with outputs 	All Zonal Railways and Production Units	24.4.2017
Write up on Current taxation issues and pending litigation	-do-	-do-

It is also requested that the above mentioned target dates may be strictly adhered to, and information sought for may be provided as per the timelines laid down.


(Anjali Goyal)
Adviser/Accounts

Copy to:-

1. EDRS(G), EDTT(S), EDME(W), ED(Infra (Civil). Director CE(G) members of ED level empowered committee for information and necessary action.