

OFFICE OF THE FINANCIAL ADVISOR AND CHIEF ACCOUNTS OFFICER
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001
Email: gstacwcrhq@gmail.com

NO. HQ/AC/GA/GST/02/2017-18

DATED:14-07-2017

CME, PCE,COM,CCM, CEE,CSTE,
COS, CMD, CPO, CSC,CSO,
DRM/JBP,BPL,Kota, CWM/BPL, KTT
FA & CAO/C, FA&CAO(WST),FA&CAO(F&B)
Sr.DFM/JBP, BPL, KOTA,
Dy.FA&CAO(C)/JBP,BPL,KOTA
Dy.FA&CAO(S&W),Dy.FA&CAO(T), AFA(Exp.),
WAO/BPL,KOTA,

Sub: GST interpretation-Transitional situations
Ref: Railway Board letter No.2017/AC-II/01/18/GST-Queries
dated:14.07.2017(RBA No.93/2017)

The letter under reference is enclosed herewith for kind perusal and
necessary action at your end.

Encl: As above

dmr
14/07/17
Dy.CAO(G)
WCR/JBP



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

RBA No. 93/2017
GST Circular No 36

No. 2017/AC-II/01/18/GST-Queries

14th July, 2017

General Managers,
All Zonal Railway/PU

Sub:- GST interpretation-Transitional situations.

Some of the Zonal Railways have been seeking clarifications relating to levy of GST or Service Tax post 1st July, 2017 related to supply of Output Services (other than reverse charge). It is expected that the GST Consultant engaged by respective Railways will be in a position to attend to such compliance queries. However, for the sake of clarity, Railway Board had sought the opinion of GST Consultant and based upon their opinion, following transitional situations are brought out for compliance. Please note that the service tax collected should be factored in the final Service Tax Returns to be submitted by all the Zonal Railways.

Date of			GST Implications
Issuance of Invoice by IR	Receipt of Payment/Advance by IR	Completion of Services by IR	
Before 01.07.2017	Before 01.07.2017	Before 01.07.2017	Note: By virtue of the deeming fiction created by Rule 2(e) of the Point of Taxation Rules, 2011 (POTR) which equates point of taxation under POIR to mean the point in time when a service shall be deemed to have been provided, the point of taxation may be referred in order to levy Service Tax on a service rendered under section 66B of Chapter V of the Finance Act, 1994
Before 01.07.2017	After 01.07.2017	Before 01.07.2017	
Before 01.07.2017	After 01.07.2017	After 01.07.2017	
Before 01.07.2017	Before 01.07.2017	After 01.07.2017	
After 01.07.2017	Before 01.07.2017	After 01.07.2017	
After 01.07.2017	Before 01.07.2017	Before 01.07.2017	
After 01.07.2017	After 01.07.2017	Before 01.07.2017	Point of Taxation arises after 01.07.2017. GST will be applicable
(Assuming Invoice raised within time limit)			
After 01.07.2017	After 01.07.2017	Before 01.07.2017	
After 01.07.2017	After 01.07.2017	After 01.07.2017	Tax will be payable as per the provisions of GST Law.

(Anjali Goyal)
Adviser/Accounts
Railway Board

Copy to :-

1. FA&CAOs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board