



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

RBA No. 6/2018

GST Circular No. 5/2018

No. 2017/AC-II/13

New Delhi the 2nd February, 2018

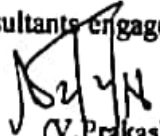
General Managers,
All Zonal Railways/Production Units

Sub :- GST on renting of immovable property.

Ministry of Finance (Department of Revenue) has amended notification No. 13/2017-Central Tax (Rate) dated the 28th June, 2017 vide notification No. 3/2018-Central Tax (Rate) dated 25th January, 2018 by inserting an entry to cover 'renting of immovable property' services rendered by the Central Government to any person registered under the CGST Act, 2017 under reverse charge mechanism. The aforesaid new entry is as follows:-

S.No.	Category of Supply of Services	Supplier of service	Recipient of Service
5A	Services supplied by the Central Government, State Government, Union Territory or local authority by way of renting of immovable property to a person registered under the Central Goods and Services Tax Act, 2017 (12 of 2017)	Central Government, State Government, Union territory or local authority	Any person registered under the Central Goods and Services Tax Act, 2017

Further necessary action may kindly be taken in consultation with the GST Consultants engaged by all the Zonal Railways/Production Units.


(V. Prakash)
Joint Director (Accounts
Railway Board

Copy to:-

1. PFAs all Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.