

भारत सरकार Government of India  
रेल मंत्रालय Ministry of Railways  
रेलवे बोर्ड (Railway Board)

GST Circular No. 10/2018

**RBA No. 26 / 2018**

New Delhi, dated : 23.03.2018

No. 2017/ACII/1/11/GST references

General Managers

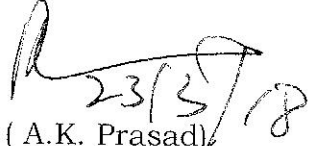
All Zonal Railways/PUs.

Sub: Issues relating to GST – Action by 31.03.2018.

\*\*\*\*

GST has been rolled out in Railways w.e.f. July,2017 and Railway Board has been issuing instructions to all the Zonal Railways / PUs from time to time for strict compliance. AGMs/PHODs of Zonal Railways / PUs respectively have been made nodal officers for implementing GST on Indian railways with a GST Cell comprising of SAG officers drawn from all the departments. GST consultants are also in place in all the Zonal Railways/ PUs for resolving the issues that arise in day to day implementation of GST Act provisions. Despite this, it has come to light that several Railways have committed errors in reflection of input tax liability and computation of output tax liability. Accountal of manual transactions has also been delayed on several Railways.

Please instruct AGMS/PHODs incharge of GST to ensure that there are no pending transactional issues relating to GST. It is desired that AGMs/CMEs of Zonal Railways/ Production Units respectively may conduct an immediate review of all errors in transactions and upload correct information under advice to Railway Board. There should be no omission in accountal of output liability as there are penal provisions which can be enforced against us. Accountal and compliance is the responsibility of each Railway/PU. A line of action taken may kindly be conveyed by 03.04.2018 positively.

  
(A.K. Prasad)

Financial Commissioner (Railways)