

OFFICE OF PRINCIPAL FINANCIAL ADVISOR
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NO. HQ/AC/GA/GST/02/2018-19

DATED: 13-06-2018

DRM/BPL, KTT, Sr. DFM/BPL, KTT
CWM/BPL, KTT, WAO/BPL, KTT,
Dy. FA & CAO/C/BPL, KTT,

Sub: System review of GST – Claiming of partial ITC in case of supply of ballasts by BPL & KTT.

Ref: System review report by engaged Chartered Accountant dated 12-06-2018

Apropos to above, it has been pointed out by the engaged Chartered Accountant in his report of system review that BPL and KTT is claiming partial ITC in case of supply of pebbles, gravel, broken or crushed stones for railways or other ballasts.

The opinion of GST consultant of WCR has also been obtained in this regard. It is to convey that Indian Railways is not eligible for ITC on supply of ballasts, as ITC on goods have been blocked u/s 17 of CGST Act, 2017.

This is for your information and compliance please.


(Rohit Kr. Niranjana)
DY. CAO (G)
WCR/HQ

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PCOS, PCMD, PCPO, PCSC, PCSO,
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DY. FA & CAO (S&W),
Sr. AFA/C/JBP, } For information and similar action please.


DY. CAO (G)
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