



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

RBA No. 64/2018

GST Circular No. 20/2018

No. 2016/AC-II/01/6/Vol.II

New Delhi the 19<sup>th</sup> June, 2018

General Managers,  
All Zonal Railways/Production Units

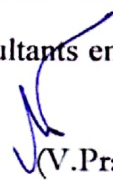
**Sub :- Service provided by arbitral tribunal/advocates/senior advocate.**

Ministry of Finance (Department of Revenue) has amended entry no. 45 issued vide notification No. 12/2017-Central Tax (Rate) dated the 28<sup>th</sup> June, 2017 vide item No. j of notification No. 2/2018-Central Tax (Rate) dated 25.1.2018 by inserting an entry to cover Services received by Central Government in respect of below mentioned service as an exempted service under GST Rules, as brought out below:-

Entry No.	Notification No. 12/2017-Central Tax (Rate) dated 28.6.2017	Amended vide Notification No. 2/2018 dated 25.1.2018
45	Service provided by- a) An arbitral tribunal to – i. Any person other than a business entity; or ii. A business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year; b) A partnership firm of advocates or an individual as an advocate other than a senior advocate, by way of legal services to- i. An advocate or partnership firm of advocates providing legal services; ii. Any person other than a business entity; or iii. A business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding	Against entry No. 45 (brought out in preceding column), following shall be inserted:- i. In item (a), after sub-item (ii), the following sub-item shall be inserted, namely:- “(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;” ii. In item (b), after sub-item (iii), the following sub-item shall be inserted, namely:- “(iv) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;” iii. In item (c ), after sub-item

	<p>financial year;</p> <p>c) A senior advocate by way of legal services to-</p> <p>i. Any person other than a business entity; or</p> <p>ii. A business entity with an aggregate turnover up to twenty lakh rupees (ten lakh rupees in the case of special category states) in the preceding financial year;</p>	<p>(ii), the following sub-item shall be inserted, namely:- “(iii) the Central Government, State Government, Union territory, local authority, Governmental Authority or Government Entity;”</p>
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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.