

GOVERNMENT OF INDIA  
MINISTRY OF RAILWAYS  
(RAILWAY BOARD)

RBA no 4  
GST circular no: 28/2018  
For upload  
JDO

Rail Bhawan, New Delhi - 110 001

No. 2017/TC-III/15/2

Dated : 27.08.2018

The General Managers  
All Zonal Railways

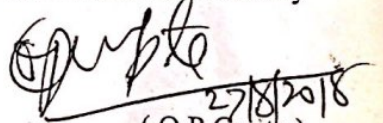
**Sub: Implementation of Goods & Service Tax (GST) on auction of unclaimed and unconnected items.**

**Ref:** Board's letter No. TC-II/2910/2017/GST/2 dated 09.06.2017 containing detailed approach paper for implementation of Goods & Services Tax.

In continuation to instructions issued vide Board's letter dated 09.06.2017, containing detailed approach paper for implementation of GST, the matter of "Implementation of Goods & Service Tax (GST) on auction of unclaimed and unconnected items" has been examined in Board's office and it has been decided that:

*"GST rate as per the HSN classification and rate prescribed in Notification No.1/2017-Central Tax(Rate) dated 28.06.2017, subject to exemption contained in Notification No. 2/2017- Central Tax (Rate) also dated 28.06.2017, for an item of goods will also be applicable for auction of the same item of goods. In other words, the same rate of GST which is applicable for sale/purchase of an item of goods, will also be applicable for auction of that relevant item of unclaimed and unconnected goods."*

2. Any modification in the policy made by Ministry of Finance from time to time will become applicable and the same shall be notified.
3. All other terms and conditions shall be followed as per approach paper for implementation of Goods & Services Tax (GST) mentioned under reference above.
4. This issues in consultation with Accounts Directorate and Finance (Commercial) Directorate of Railway Board.
5. Necessary instructions may be issued to all concerned and compliance of these instructions may be ensured.

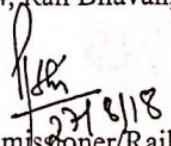
  
( O.P Gupta )  
Dy. Director/Traffic Commercial-III  
Railway Board

No. 2017/TC-III/15/2

Dated : 27.08.2018

Copy forwarded for information and necessary action to:

1. The PFA, All Zonal Railways
2. The Dy. Comptroller and Auditor General of India (Railways), Room No. 224, Rail Bhavan, New Delhi.
3. The Principal Director of Audit, All Indian Railways.

  
for Financial Commissioner/Railways

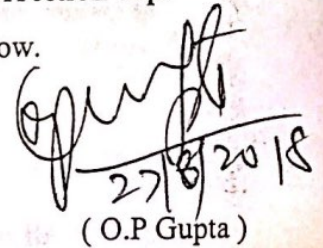
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No. 2017/TC-III/15/2

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**Copy forwarded for information and necessary action to:**

1. PCCMs, All Indian Railways.
2. CCOs, All Indian Railways.
3. CRB, MT, FC, Secretary, Railway Board.
4. AM(B), Adv (Finance), AM(IT), AM(C), PED (Accounts), EDFM, EDF(C), EDTC(Rates), ED(C&IS), EDV(T), ADG/PR, JDA and FM, TC-II & F(C) Branches, Railway Board.
5. MD, Centre for Railway Information System (CRIS), Chanakyapuri, Near National Rail Museum, New Delhi, **for making necessary changes in the PMS Software.**
6. Director General, Railway Staff College, Vadodara.
7. Managing Director, Konkan Railway Corporation Ltd., Belapur Bhavan, Plot No. 6, Sector 11, CBD Belapur, Navi Mumbai – 400014.
8. General Manager, Metro Railway, 33/1, J.L. Nehru Road, Kolkata.
9. General Secretary, IRCA, Chelmsford Road, New Delhi **for issue of necessary correction slip.**
10. Director, Institute of Rail Transport Management (IRTEM), Manaknagar, Lucknow.



27/8/2018

(O.P Gupta)

Dy. Director/Traffic Commercial-III  
Railway Board