

OFFICE OF PRINCIPAL FINANCIAL ADVISOR
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001
Email: gstacwcrhq@gmail.com Phone: 54594

NO. HQ/AC/GA/GST/TDS/09/2018-19

DATED:03-01-2019

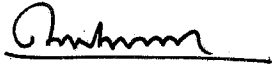
PCME, PCE,PCOM,PCCM, PCEE,PCSTE,
PCMM, PCMD, PCPO, PCSC,PCSO,
DRM/JBP,BPL,Kota, CWM/BPL, KTT
Sr.DFM/JBP, BPL, KOTA,
Dy.FA&CAO(C)/JBP,BPL,KOTA
Dy.FA&CAO(S&W),Dy.FA&CAO(T),
WAO/BPL,KOTA, AFA(Exp.),
AFA (Stores), AFA(T)

Sub: Exemption of GST TDS on supplies made by Government Departments
and PSUs to other Government Departments and vice-versa.

Ref: 1. 2018/AC-II/1/46 (RBA-01/2019) Dated- 02/01/2019
2. CA's letter No. Jan/GST/01 Dated- 02/01/2019

The letter under reference is enclosed herewith for perusal and
necessary action at your end.

Encl: As above


Sr.AFA(GST)
/PFA/WCR



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

RBA No. 1 /2019
GST Circular No. 1 /2019

No. 2018/AC-II/1/46

New Delhi, dated 2nd January, 2019

General Managers
All Zonal Railways/Production Units

Sub: Exemption of GST TDS on supplies made by Government Departments and PSUs to other Government Departments and vice-versa

Railway Board vide letter No. even dated 14th September, 2018 (RBA No. 97/2018) had forwarded Central Board of Indirect Taxes and Customs(CBIC) Notification No. 50/2018-Central Tax dated 13th September, 2018. Further vide RBA No. 111/2018 and RBA No. 112/2018 issued on 12th October, 2018, detailed guidelines for accountal of GST-TDS were issued for Zonal Railways & Production Units.

2. Now, CBIC vide Notification No.73/2018 - Central Tax dated 31st December, 2018 (Annexure-A) has made certain amendments in the Notification No. 50/2018- Central Tax dated 13th September, 2018.

3. By virtue of this amendment, the supplies which takes place between one person to another person specified below shall not be liable to GST TDS-

- (a) A department or establishment of the Central Government or State Government;
- (b) Local authority;
- (c) Governmental agencies;
- (d) An authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (e) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (f) Public sector undertakings.

4. It is desired that Nodal Officers of all Zonal Railways and Production Units shall bring this to the notice of all the Departments/Divisions/Extra-Divisional Units to ensure GST compliance.

Encl:- As above.

(Anjali Goyal)
PED (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.
4. Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi.

Ref-Jan/GST/01

Date: 02/01/2019

To,
GST Cell
Office of PFA, HQ
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Exemption from GST-TDS on transactions between certain categories of entities
Ref: Notification No.73/2018 – Central Tax dated 31/12/2018

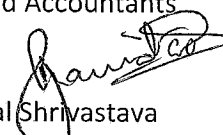
Dear Sir,

As per aforesaid notification issued by Central Board of Indirect Taxes and Customs, Ministry of Finance; all the transactions pertaining to supply of goods or services or both between following persons shall be exempt from the provision of GST – TDS :-

- (a) Department or establishment of the Central Government or State Government.
- (b) Local authority.
- (c) Governmental agencies.
- (d) Authority or a board or any other body -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government, with fifty-one per cent. or more participation by way of equity or control, to carry out any function;
- (e) Society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860.
- (f) public sector undertakings.

Hence it may be noted on the basis of said provisions and notifications that there is no requirement of GST-TDS on the supplies made by the Railways to the aforementioned persons and also deduction of GST-TDS has been exempted on the transaction against supplies received by the Railways from aforementioned persons.

For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)

Ref-Jan/GST/01

Date: 02/01/2019

To,
GST Cell
Office of PFA, HQ
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Exemption from GST-TDS on transactions between certain categories of entities
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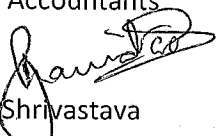
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For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs
Notification No.73/2018 – Central Tax

New Delhi, the 31st December, 2018

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 read with section 51 of the Central Goods and Services Tax Act, 2017 (12 of 2017), hereafter in this notification referred to as the said Act, the Central Government, on the recommendations of the Council, hereby makes the following further amendment in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 50/2018-Central Tax dated the 13th September, 2018 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E) dated the 13th September, 2018, namely:—

In the said notification, after the second proviso, the following proviso shall be inserted, namely:-

“Provided also that nothing in this notification shall apply to the supply of goods or services or both which takes place between one person to another person specified under clauses (a), (b), (c) and (d) of sub-section (1) of section 51 of the said Act.”

[F.No.20/06/16/2018-GST]

(Dr. Sreeparvathy S. L.)
Under Secretary to the Government of India

Note:- The principal notification No. 50/2018- Central Tax, dated the 13th September, 2018 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R 868 (E), dated the 13th September, 2018 and last amended vide notification No. 61/2018-Central Tax, dated the 05th November, 2018, published vide number G.S.R 1084(E), dated the 05th November, 2018.