



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

RBA No 20/2019

GST Circular No. 8 /2019

No. 2017/AC-II/1/11/GST References

26th March, 2019

General Managers,
All Zonal Railways and Production Units

Sub :- Serial Number of Tax Invoice under GST.

As per Rule 46 of CGST Rules, the consecutive serial number (as per prescribed syntax) of tax invoice shall be unique for a financial year. Therefore, w.e.f. 1st April, 2019, invoices issued by Zonal Railways and Production Units shall carry a new Invoice Number Series starting from one. This may be followed for all bills of supply, receipt vouchers, refund vouchers, payment vouchers, etc.

Compliance of the above may kindly be ensured.

(V.Prakash)
Joint Director (Accounts)
Railway Board

Copy to :-

1. PFAs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri, New Delhi.
5. Director/Finance, Director/PS, Director/Operations, CRIS, Chanakyapuri, New Delhi.
6. GM/Finance and GSTM, GM/FOIS, GM/PRS, GM/EPs, GM/UTS, GM/Parcel, CRIS, NDLS