

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

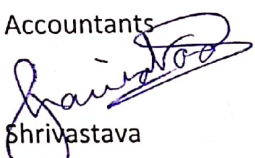
Dear Sir,

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)