



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

RBA No. 98/2019
GST Circular No. 28/2019

No. 2017/AC-II/1/6/GST/Main

6th November, 2019

General Managers
All Zonal Railways/ Production Units

Sub :- Availment/Adjustment of Input Tax Credit (ITC).

Kindly connect Railway Board's GST circular issued vide RBA No. 68/2018 dated 25th June, 2018, wherein detailed guidelines were brought out for capturing ITC to be offset against output tax liability. It was also brought out that **it shall be the responsibility of respective offices** of Indian Railways who are making vendor payment to correctly identify the appropriate ITC flags to enable Railways to correctly avail ITC as per GST rules.

A review of the ITC availed for the month of September, 2019 reveals that many Zonal Railways have marked GST paid on procurement of Goods as either full ITC or partial ITC, due to which IR may have availed ITC. This needs to be reviewed by the nodal GST cell in each of the Zonal Railways. It is reiterated that ITC is available to Zonal Railways only towards GST paid on procurement of services only, as the same is used for rendering Transportation of Passengers and Transportation of Goods. If Zonal Railways is involved in supply of Goods to outside parties viz., Sale of Scraps, issue of Concrete Sleepers to RVNL or supplies to Wagon Builders, etc, then ITC is available towards GST paid on procurement of Goods and Services too.

Review of the ITC availed by Zonal Railways may now be reviewed and corrective action may be immediately taken under intimation to Board's Office.

(Anjali Goyal)
PED/Accounts
Railway Board

Copy to:-

1. PFAs of 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. Director/Finance, CRIS, New Delhi.
5. GM/GSTM, CRIS, New Delhi.
6. GM/AIMS, CRIS, New Delhi.