



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

RBA No.104/2019
GST Circular No.31 /2019

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


27th November, 2019

General Managers
All Zonal Railways/ Production Units

Sub :- GST on Job Work.

Ministry of Finance (Department of Revenue) vide circular No. 126/45/2019-GST issued on 22nd November, 2019 (copy attached), has issued clarification on scope of GST rate towards Job Work Services. As per this circular, job work services availed by Indian Railways shall be subjected to GST rate @ 12%. Further necessary action may be taken nu nodal GST Cell in consultation with GST Consultants engaged by all the Zonal Railways/Production Units. This issues with the approval of competent authority.

DA:- As above.


(V.Prakash)
Joint Director/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.

P. T. O

F. No. 354/150/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

North Block, New Delhi,
Dated the 22nd November, 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioner of Central Tax (All) / The Principal Director Generals/ Director Generals
(All)

Madam/Sir,

Subject- Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017-reg.

I am directed to say that doubts have been raised with regard to scope of the notification entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 inserted with effect from 01-10-2019 to implement the recommendation of the GST Council to reduce rate of GST on all job work services, which earlier attracted 18 % rate, to 12%. It has been stated that the entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 inserted with effect from 01-10-2019, prescribes 12% GST rate for all services by way of job work. This makes the entry at item (iv) which covers "manufacturing services on physical inputs owned by others" with GST rate of 18%, redundant.

2. The matter has been examined. The entries at items (id) and (iv) under heading 9988 read as under:

(3)	(4)	(5)
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii) above.	9	-

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आरबीए सं.104/2019
जीएसटी परिपत्र सं.31/2019

सं. 2017/एसी-III/1/6/जीएसटी/मेन

27 नवंबर, 2019

महाप्रबंधक

सभी भारतीय रेलों/उत्पादन इकाइयां

विषय:- जॉब वर्क पर जीएसटी.

वित्त मंत्रालय (राजस्व विभाग) ने 22 नवंबर, 2019 को जारी परिपत्र सं. 126/45/2019-जीएसटी (संलग्न है) के तहत जॉब वर्क सेवा के लिए जीएसटी दर के विषय पर स्पष्टीकरण जारी किया है। इस परिपत्र के अनुसार, भारतीय रेल द्वारा ली गई जॉब वर्क सेवाएं 12% की दर जीएसटी अध्याधीन हैं। आगे आवश्यक कार्रवाई सभी क्षेत्रीय रेलों/उत्पादन इकाइयों द्वारा नियुक्त किए गए जीएसटी परामर्शदाताओं से परामर्श करके नोडल जीएसटी सेल द्वारा की जाए। इसे सक्षम प्राधिकारी के अनुमोदन से जारी किया जा रहा है।



(वी. प्रकाश)

संयुक्त निदेशक/लेखा
रेलवे बोर्ड

प्रतिलिपि:-

1. प्रधान वित्त सलाहकार, सभी भारतीय रेलें एवं उत्पादन इकाइयां;
2. रेलवे बोर्ड में कार्यपालक निदेशक स्तर पर सशक्त समिति के सभी कार्यपालक निदेशक;
3. जीएसटी सेल, रेलवे बोर्ड के सभी निदेशक।
4. निदेशक/वित्त, क्रिस, नई दिल्ली।
5. महाप्रबंधक/जीएसटीएम, क्रिस, नई दिल्ली।
6. महाप्रबंधक/एआईएमएस, क्रिस, नई दिल्ली।