

RBA No. 86/2017
GST Gmwl No. 29/2017

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

सं/No. 2017/Track-I(P)/GST

दिनांक/Date: 30.06.2017

The General Managers,
All Indian Railways

The General Manager (Con.)
Northeast Frontier Railway,
Maligaon, Guwahati.

विषय/Sub: Invoicing for supply of Rails from SAIL under GST
(Goods & Services Tax) regime.

Upon implementation of GST from 1st July, 2017, the invoices raised by SAIL would require GSTIN details. In order to facilitate continued supply of Rails from SAIL from 1st July, 2017 onwards, the following procedure order is enclosed which is jointly signed by ED(F) Railway Board and EDTK(P)/ Railway Board regarding invoicing for the supply of rails from SAIL under GST (Goods & Services Tax) regime. A format for Dispatch Advice is enclosed as Annexure-1.

Due care regarding GSTIN numbers must be taken by concerned zonal railways in filling the Dispatch Advice before submission to SAIL. All the zonal railway paying authorities are advised to honour the bills submitted by SAIL as per above directions. In case any clarifications are needed, ED (Finance) or ED Track (P), Railway Board may be contacted.


30.06.17

(Manoj Garg)

Director Track (P)
Railway Board

DA : As above

Copy to:

1. CMD/RVNL, KRCL, IRCON, RITES for information and necessary action please.
2. All PCEs and CAO's/Con of information and necessary action.
- ✓ 3. Advisor/Account/Railway Board for information and necessary action.
4. Chairman/SAIL for information and necessary action please.

Sub: Invoicing for supply of Rails from SAIL under GST (Goods & Services Tax) regime

As per current practice, upon issuance of Bulk Indent by Railway Board, respective zonal railways place Purchase Orders (P.O.) on SAIL duly vetted by their associate Finance. Thereafter, the consignee details, as per priority program issued by Railway Board, are intimated by Zonal Railways to SAIL by way of a Dispatch Advice.

Upon implementation of GST from 1st July, 2017, the invoices raised by SAIL would require GSTIN details of both 'Bill to' and 'Ship to' units/parties. In every state, irrespective of overlapping of railway zones, only one Zonal Railway has taken GSTIN number. In other words, for every state, there is only one GSTIN number for Indian Railways including all its units in that state, irrespective of their administrative zones.

In order to facilitate continued supply of Rails from SAIL from 1st July, 2017 onwards, the following has been decided:

Scenario 1

Wherever the consignee (recipient of rails) and its governing bill paying authority are in the same state, the GSTIN number of the consignee as well as its governing paying authority will be the same and shall be intimated to SAIL in writing by the zonal railway while communicating the consignee details in the Dispatch Advice. The address of the consignee and its governing paying authority shall also be mentioned in the Dispatch Advice. The address of the consignee should contain the name of its administrative zonal railway. While raising the invoice, SAIL shall mention the address of the governing paying authority and the GSTIN number so intimated under the 'Bill to' column and the address of the consignee and the same GSTIN number in the 'Ship to' column. The invoices shall be submitted by SAIL to the governing bill paying authority who will release the payment to SAIL.

Example:

- Consignee: SSE/PWay/NCR/Allahabad
- Governing Paying Authority: FA&CAO/NCR/Allahabad
- Paying authority whose GSTIN is to be given to SAIL: NCR/Allahabad
- SAIL will mention FA&CAO/NCR/Allahabad and its GSTIN under 'Bill To' column and SSE/PWay/NCR/Allahabad and the same GSTIN under 'Ship To' column in the invoice.

Scenario 2

Wherever the consignee (receptient of rails) and its governing paying authority are in different states and the governing paying authority has also obtained GSTIN number in the state where consignee is located, the GSTIN number of the governing paying authority in the state where consignee is located shall be intimated by the zonal railway to SAIL in writing in the Dispatch Advice. The address of the consignee and the governing paying authority (as per GSTIN registered in that state) shall also be mentioned in the Dispatch Advice. The address of the consignee should also contain the name of its administrative zonal railway. While raising the invoice, SAIL shall mention the address of the paying authority as registered under GSTIN in the state where consignee is located and the GSTIN number so intimated under the 'Bill to' column and the address of the consignee and the same GSTIN number in the 'Ship to' column. The invoices shall be submitted by SAIL to the governing paying authority at the zonal railway headquarter who shall release the payment to SAIL.

Example:

- Consignee: SSE/PWay/NR/Ferozepur (located in Punjab)
- Governing Paying Authority: FA&CAO/NR/New Delhi
- NR has registered for GSTIN in states of Punjab, Haryana, Delhi, etc.
- Paying authority whose GSTIN and address is to be given: GSTIN and address of NR as registered in Punjab
- SAIL will mention FA&CAO/NR/New Delhi's address (as registered in Punjab) and GSTIN (as registered in Punjab) under 'Bill To' column and SSE/PWay/NR/Ferozepur and the same GSTIN under 'Ship To' column in the invoice.

Scenario 3

Wherever the consignee (receptient of rails) and its governing bill paying authority are in different states and the governing bill paying authority is not registered under GST in the state of the consignee, the GSTIN number of the railway paying authority which is registered in the state where the consignee is located shall be intimated by the zonal railway to SAIL in writing in the Dispatch Advice. The address of the consignee and the paying authority registered in that state shall also be mentioned in the Dispatch Advice. The address of the consignee should also contain the name of its administrative zonal railway. While raising the invoice, SAIL shall mention the address of the paying authority and

the GSTIN number so intimated under the 'Bill to' column and the address of the consignee and the same GSTIN number in the 'Ship to' column. The invoices shall be submitted by SAIL to the paying authority whose GSTIN number has been mentioned in the invoice and the payment to SAIL shall be released by the same paying authority. Internal adjustment would be subsequently done between the two paying authorities. SAIL shall also send a copy of bill/invoice to the administrative zonal railway of the consignee.

Example:

- Consignee: SSE/PWay/NR/Ghaziabad (located in UP)
- Governing Paying Authority: FA&CAO/NR/New Delhi
- In the state of UP, GSTIN registration has been done by NCR/Allahabad.
- Paying authority whose GSTIN and address is to be given: FA&CAO/ NCR/Allahabad
- SAIL will mention FA&CAO/NCR/Allahabad's address and GSTIN (as registered in UP) under 'Bill To' column and SSE/PWay/NR/Ghaziabad and the same GSTIN under 'Ship To' column in the invoice.
- SAIL will send original bill to FA&CAO/NCR/Allahabad and a copy of bill/invoice to FA&CAO/NR/New Delhi for information.

Scenario 4

Wherever rails are being supplied as a free supply item (e.g. to switch manufacturers) under the PO issued by the zonal railway, the GSTIN number of the said recipient agency of free supply (i.e. consignee) and its address shall be intimated in writing to SAIL by the zonal railway in the PO itself. The PO shall also include the GSTIN and address of its governing bill paying authority. While raising the invoice, SAIL shall mention the address of the governing paying authority and the GSTIN number so intimated under the 'Bill to' column and the address of the consignee and its GSTIN number in the 'Ship to' column. The invoices shall be submitted by SAIL to the governing paying authority and the payment to SAIL shall be released by the same paying authority.

Example:

- Consignee: RV Rail Products Pvt Ltd., Raipur (located in Chattisgarh)
- Purchase Order placed on SAIL by Northern Railway
- Governing Paying Authority: FA&CAO/NR/New Delhi

- Paying authority whose GSTIN and address is to be given: FA&CAO/ NR/New Delhi
- SAIL will mention FA&CAO/NR/New Delhi's address and GSTIN (as registered in New Delhi) under 'Bill To' column and RV Rail Products Pvt Ltd., Raipur and their GSTIN (to be provided by the zonal railway to SAIL) under 'Ship To' column in the invoice.

A format for Dispatch Advice is enclosed as Annexure-1. Due care regarding GSTIN numbers must be taken by concerned zonal railways in filling the Dispatch Advice before submission to SAIL. All the zonal railway paying authorities are advised to honour the bills submitted by SAIL as per above directions. In case any clarifications are needed, ED (Finance) or ED Track (P), Railway Board may be contacted.


21/06/2012
(A.K. Bijalwan)
ED/Finance
Railway Board


30/6/12
(B.P. Awasthi)
ED/Track(P)
Railway Board

Annexure-1

Format for Dispatch Advice for dispatch of rail rakes from SAIL

P.O. No.	Priority Programme	Rake No.	Paying Authority	Address of Paying Authority	GSTIN of Paying Authority	Consignee	Address of Consignee	GSTIN of Consignee	Destination for booking