

OFFICE OF THE FINANCIAL ADVISOR AND CHIEF ACCOUNTS OFFICER
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001
Email: gstacwcrhq@gmail.com

NO. HQ/AC/GA/GST/02/2017-18

DATED:14-07-2017

CME, PCE,COM,CCM, CEE,CSTE,
COS, CMD, CPO, CSC,CSO,
DRM/JBP,BPL,Kota, CWM/BPL, KTT
FA & CAO/C, FA&CAO(WST),FA&CAO(F&B)
Sr.DFM/JBP, BPL, KOTA,
Dy.FA&CAO(C)/JBP,BPL,KOTA
Dy.FA&CAO(S&W),Dy.FA&CAO(T), AFA(Exp.),
WAO/BPL,KOTA,

Sub: (i)Compliance with the GST Act,2017-Special Tender Conditions
(ii)GST exemption for railway equipment and materials moved
by Indian Railways for its own consumption across various
states.

Ref: Railway Board letter No.(i)No.2008/RS(G)/777/1
dated:06.07.2017 and (ii) No.2008/RS(G)/777/1 dated:11.07.2017

The letters under reference are enclosed herewith for kind perusal and
necessary action at your end.

Encl: As above

hmr
14/07/17
Dy.CAO(G)
WCR/JBP

For upload *Arshin*
JDA

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

circulate to all R/cng unit

No: 2008/RS(G)/777/1

New Delhi, dated 06.7.2017

The General Manager, All Indian Railways/PUs, NF(C), CORE
The DG/RDSO/Lucknow & NAIR/Vadodara
CAOs, DMW/Patiala, WPO/Patna, COFMOW/N. Delhi, RWP/Bela

Sub: Compliance with the GST Act, 2017 - Special Tender Conditions

Subsequent to the enactment of GST Act, the following Special tender condition may be incorporated in the tender Document:

"In case the successful tenderer is not liable to be registered under CGST/IGST/UTGST/SGST Act, The railway shall deduct the applicable GST from his/their bills under reverse charge mechanism (RCM) and deposit the same to the concerned tax authority."

This has been issued with the concurrence of Finance Directorate of Ministry of Railways.

Santosh Mittal
(Santosh Mittal)
Dy. Director Railway Stores (G/I,
Railway Board

No: 2008/RS(G)/777/1

New Delhi, dated 06.7.2017

1. FA&CAOs, All Indian Railways & Production Units
2. The ADAI(Railways), New Delhi (with 10 spares copies)
3. The Directors of Audit, All Indian Railways

Arjun Kumar Das
for Financial Commissioner / Railways

No: 2008/RS(G)/777/1

New Delhi, dated 06.7.2017

1. COSs, CMEs, CEEs, CSTEs, PCEs, All Indian Railways & PUs, RCF/RBL/NDLS, COFMOW, CORE, WPO and RWP/Bela
2. The Directors—
 - a. Indian Railway Institute of Sig. Engg. & Telecom, Secunderabad
 - b. Indian Railway Institute of Mech. & Elec. Engg., Jamalpur
 - c. Indian Railway Institute of Elect. Engg., Nasik
 - d. Sr. Prof. (Material Management), NAIR, Vadodara
 - e. Indian Railway Institute of Civil Engg., Pune
 - f. Indian Railway Institute of Traffic Management, Lucknow
3. MD, CRIS, Chanakya Puri, New Delhi

4. MD. RITES, RITES Bhavan, Sector-29, Gurugram
5. Director, Iron & Steel, 3, KoilaGhat Street, Kolkata
6. Executive Director (Stores), RDSO, Lucknow
7. Chief Commissioner, Railway Safety, Lucknow
8. Zonal Railway Training Institute, Sukadia Circle, Udaipur

Santosh Mittal
(Santosh Mittal)
Dy. Dir. Rly. Stores(G)-I
Railway Board

No: 2008/RS(G)/777/1

New Delhi, dated 06 .7.2017

Copy to :

1. The Genl. Secy., AIRF, Room No. 248, & NFIR Room No. 256-C, Rail Bhavan
2. The Secy. Genl., IRPOF, Room No. 268, FROA, Room No. 256-D & AIRPFA,
Room No. 256-D Rail Bhavan

Santosh Mittal
(Santosh Mittal)
Dy. Dir. Rly. Stores(G)-I
Railway Board

Copy to: Sr. PPSs / PPS / PS to:

1. MR, MoS(S), MoS(G)
2. CRB, FC, ME, MTR, MRS, MS, MT, SECY., DG(RS), DG(S&T), DG(Personnel), DG
(RHS), DG (RPF)
3. All AMs, Advisors & Executive Directors of Railway Board

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

सं. 2008/आरएस(जी)/777/1

नई दिल्ली, दिनांक 06-07-2017

महाप्रबंधक, सभी भारतीय रेलें/उत्पादन इकाइयां, पूर्वोत्तर सीमा रेलवे (सी), कोर
महानिदेशक/अ.अ.मा.सं., लखनऊ एवं भारतीय रेल राष्ट्रीय अकादमी/वडोदरा
मुख्य प्रशासनिक अधिकारी, डीएमडब्ल्यू/पटियाला, डब्ल्यूपीओ/पटना, कॉफमो/नई दिल्ली,
आरडब्ल्यूपी/बेला

विषय: जीएसटी अधिनियम, 2017 का अनुपालन करना ' विशेष निविदा शर्तें।

जीएसटी अधिनियम पारित कर दिए जाने के पश्चात् निविदा दस्तावेज़ में निम्नानुसार
विशेष निविदा शर्तें शामिल की जाएं:

" यदि सफल निविदाकार सीजीएसटी/आईजीएसटी/यूटीजीएसटी/एसटीएसटी अधिनियम के अंतर्गत
पंजीकृत होने के लिए उत्तरदायी नहीं हो तो रेलवे, रिवर्स चार्ज मैकेनिज़्म (आरसीएम) के अंतर्गत
उसके/उनके बिलों से लागू जीएसटी की वसूली करेगा और इस राशि को संबंधित कर प्राधिकरण
के पास जमा करेगा "

इसे रेल मंत्रालय के वित्त निदेशालय की सहमति से जारी किया जाता है।

संतोष मिश्रा
(संतोष मिश्रा)

उप निदेशक, रेल भण्डार (सा.) ।

रेलवे बोर्ड

सं. 2008/आरएस(जी)/777/1

नई दिल्ली, दिनांक 06-07-2017

1. वित्त सलाहकार एवं मुख्य लेखा अधिकारी, सभी भारतीय रेलवे एवं उत्पादन इकाइयां
2. एडीआई (रेलें), नई दिल्ली (10 अतिरिक्त प्रतियाँ सहित)
3. निदेशक लेखा परीक्षा, सभी भारतीय रेलें

सं. 2008/आरएस(जी)/777/1

अ. सु. दास
कृते वित्त आयुक्त/रेलवे
नई दिल्ली, दिनांक 06-07-2017

1. सीओएस/पीसीई/सीएमई/सीईई/सीएसटीई, सभी भारतीय रेलवे एवं उत्पादन इकाइयां, डब्ल्यूपीओ/पटना, आरसीएफ/रायबरेली/नई दिल्ली, कॉफमो, कोर, डब्ल्यूपीओ और आरडब्ल्यूपी/बेला

2. निदेशक-

- क) भारतीय रेल सिगनल इंजीनियरी एवं दूरसंचार संस्थान, सिकंदराबाद
 - ख) भारतीय रेल यांत्रिक एवं बिजली इंजीनियरी संस्थान, जमालपुर
 - ग) भारतीय रेल बिजली इंजीनियरी संस्थान, नासिक
 - घ) वरिष्ठ प्रोफेसर (सामग्री प्रबंधन), भारतीय रेल राष्ट्रीय अकादमी, वडोदरा
 - ड.) भारतीय रेल सिविल इंजीनियरी संस्थान, पूणे
 - च) भारतीय रेल यातायात प्रबंधन संस्थान, लखनऊ
3. प्रबंध निदेशक, क्रिस, चाणक्यपुरी, नई दिल्ली
 4. प्रबंध निदेशक, राइट्स, राइट्स भवन, सेक्टर-29, गुडगांव
 5. निदेशक, लौह एवं इस्पात, 3, कोयला घाट स्ट्रीट, कोलकाता
 6. कार्यपालक, निदेशक (भण्डार), आरडीएसओ, लखनऊ
 7. मुख्य रेल संरक्षा आयुक्त, लखनऊ
 8. क्षेत्रीय रेलवे प्रशिक्षण संस्थान, सुकाड़िया सर्कल, उदयपुर

सन्तोष मिश्रा
(संतोष मिश्रल)

उप निदेशक, रेल भण्डार (सा.) ।

रेलवे बोर्ड

सं. 2008/आरएस(जी)/777/1

नई दिल्ली, दिनांक 06-07-2017

प्रतिलिपि प्रेषित:

1. जनरल सेक्रेटरी, एआईआरएफ, कमरा सं. 248 एवं एनएफआईआर कमरा सं. 256-सी, रेल भवन।
2. सेक्रेटरी जनरल, आईआरपीओएफ, कमरा सं. 268, फ़ोआ, कमरा सं. 256-डी एवं एआईआरपीएफए, कमरा सं. 256-डी, रेल भवन।

सन्तोष मिश्रा
(संतोष मिश्रल)

उप निदेशक, रेल भण्डार (सा.) ।

रेलवे बोर्ड

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

New Delhi, dated 11.07.2017

No: 2008/RS(G)/777/1

The General Manager, All Indian Railways, PUs, NF(C), CORE
The DG/RDSO/Lucknow & NAIR/Vadodara
CAOs, DMW/Patiala, WPO/Patna, COFMOW/N. Delhi, RWP/Bela

Sub: GST exemption for railway equipment and materials moved by Indian Railways for its own consumption across various states.

The issue of levy of GST on transfer of Railways equipments and materials/goods from one State/UT to another State/UT for railway's own consumption has been raised by various field units. Accordingly, following clarifications are issued :

As per Section 31(3) (c) of the CGST Act, 2017, **Bill of supply** has to be issued by Railways while transferring Goods, that are considered as exempted in case the value is more than Rs. 200/-; **Transfer of Goods/Stores from one State/UT to another State/UT is considered to be an exempted activity** as per section 7(1) of the CGST Act, 2017 read with clause 1(b) of Schedule II of the CGST Act, 2017.

Therefore, while transferring Railway Materials from the Depot/Workshop/Shed/Stock holder in one State to another State, **it may be ensured that** the Bill of Supply as mentioned in Rule 49 of the Chapter VI of the CGST Rules, 2017 (copy enclosed), accompanies such consignments. A declaration may also be given in the Bill of Supply that-

" This transfer of Railway Materials [description of material to be indicated] from the Depot/workshop/Shed/Stock holder of ---- [Name of the Zonal Railway and the State (Originating Depot, GSTIN)] to the Depot/Workshop/Shed/Stock holder of ----- [Name of the Zonal Railways and the State (Destination), GSTIN], is without any transfer of title

of the said goods, and is treated as supply of service between two distinct persons [as defined in section 25(4) of the CGST Act, 2017 (CGST Act, 2017). As per Section 7(1) of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) read with Clause 1(b) of Schedule II of the CGST Act, 2017, this inter-state supply of service by the Central Government (Ministry of Railways) to Central Government (Ministry of Railways) is exempt from the levy of IGST vide SI.No.8 of the Notification No. 9/2017 – Integrated Tax (Rate) dated 28.6.2017".

This issues with the Approval of Board (CRB,FC & ME) .

Santosh Mittal
(Santosh Mittal)
Dy. Director Railway Stores (G),
Railway Board

dy sm
stores

No: 2008/RS(G)/777/1

New Delhi, dated 11.07.2017

1. FA&CAOs, All Indian Railways & Production Units, NFR(C), CORE, WPO, COFMOW
2. The ADAR(Railways), New Delhi
3. The Director of Audit, All Indian Railways

Ashok Kumar Das
for Financial Commissioner / Railways

No: 2008/RS(G)/777/1

New Delhi, dated 11.07.2017

1. COSSs, PCEs, CMEs, CEEs, CSTE, All Indian Railways & PUs, COFMOW/NDLS, CORE/ALD, WPO/Patna
2. The Directors—
 - a. Indian Railway Institute of Sig. Engg. & Telecom, Secunderabad
 - b. Indian Railway Institute of Mech. & Elec. Engg., Jamalpur
 - c. Indian Railway Institute of Elect. Engg., Nasik
 - d. Sr. Prof. (Material Management), NAIR, Vadodara
 - e. Indian Railway Institute of Civil Engg., Pune
 - f. Indian Railway Institute of Traffic Management, Lucknow
3. Director, Iron & Steel, 3, Koila Ghat Street, Kolkata
3. Executive Director (Stores), RDSO, Lucknow
4. Chief Commissioner, Railway Safety, Lucknow
5. Zonal Railway Training Institute, Sukadia Circle, Udaipur

Santosh Mittal
(Santosh Mittal)
Dy. Dir. Rly. Stores(G)-I
Railway Board

No: 2008/RS(G)/777/1

New Delhi, dated 11.07.2017

Copy to :

1. The Genl. Secy., AIRF, Room No. 248, & NFIR Room No. 256-C, Rail Bhavan
2. The Secy. Genl., IRPOF, Room No. 268, FROA, Room No. 256-D & AIRPFA, Room No. 256-D Rail Bhavan

Santosh Mittal
(Santosh Mittal)
Dy. Dir. Rly. Stores(G)-I
Railway Board

Copy to: Sr. PPSs / PPS / PS to:

1. MR, MoS(S), MoS(G)
2. CRB, FC, ME, MTR, MRS, MS, MT, SECY., DG(RS), DG(S&T), DG(Personnel), DG(RHS), DG(RPF)
3. All AMs, Advisors & Executive Directors of Railway Board

- 48. Manner of issuing invoice.-** (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-
- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
- (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-
- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
 - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in **FORM GSTR-1**.

✓ **49. Bill of supply.-** A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as "-" and "/" respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative;

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

50. Receipt voucher.- A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen