

Minutes of meeting on GST held in the chamber of AGM on 04-08-2017

All the nominated officers from concerned department attended the meeting. Discussed on the following issues.

Action Completed items

It was agreed upon by all the concerned executives of various departments, that following works related to GST have been completed.

01. Engaging the consultants
02. GSTIN Registration – Registration of all states received and uploaded in WCR website.
03. Modification in tender documents pertaining to works contract as per RB letter.
04. Insisting the contractors/suppliers/service provider/clients for GSTIN
05. Training of officers and Staff – done for all units.
06. Capturing non computerized transaction – all concerned.
07. Serially numbered Invoices – 16 digit invoice number as per RB letter.
08. Mapping of States, Station and work places
09. Training on Accounting Procedure to all the units of WCR.
10. List of GST Rates for non computerized transactions– List circulated to Commercial Dept.

Action Under Progress

01. Transitional Data Base

It was conveyed to executives of various departments that 910 data base has been updated. However, 10 to 15% GSTIN of vendors have been incorporated in the data base. All departments needs to ensure that the Transitional Data Base of all the contractors/suppliers/service provider/clients may be updated along with GSTIN number. Nominated GST officers of HQ requested to get access to Google Sheet for monitoring. Sr. EDPM has been instructed to ensure.

02. Provision of PC and Internet connection for implementation of GST

The executive of Stores and Commercial department have expressed their requirement of net connectivity at Itarsi, Katni, Sagour and other places. The requirements need to be sent to CSTE for compliance. JBP division may process procurement of Dongal for remote location feeding of non computerized transactions on JBP division.

Pending Action

01. Works Contract – It has been conveyed that representation are being made by various contractors that GST impact has led to increase of 9 – 18% tax liability on ongoing contracts opened and accepted prior to 01-07-2017. Since, no relaxation in GST can be allowed in such contracts, the contractors have desired that such liability should be

Accounts department. AGM instructed other executives to compile their issues and send them to Railway Board. CPDE may compile all issues and refer to works directorate in Railway Board and nominated ED of Engineering department in GST cell of Railway Board.

02. List of items where ITC is available – As per the act Input Tax Credit can be availed partially or fully on GST paid to contractors/suppliers/service provider/clients. The matter has been referred to Advisor Accounts, Railway Board.

Advisor Accounts vide RBA No. 107/2017 Dated 03-08-2017 has conveyed to all General Managers, Zonal Railway to hold workshop and/or inter departmental consultations etc., if necessary and issue detailed instructions to dealing officials for correct selection of ITC criteria.

RBA No. 107/2017 Dated 03-08-2017 has been discussed with executives of all the departments, wherein the executives have agreed to make a list of their contracts and supplies and will, in consultation with engaged consultants frame a detailed guidelines for classifying contracts of various departments in the five categories where ITC is available.

03. Bills towards supplies made to RVNL – Sleepers are purchased from manufacturer by Railways where GST is paid to the manufacturer on 90% advance payment and 10% bills. While passing such bill, Railway is not aware about the sleepers to be supplied to RVNL from such purchases. Hence, ITC for supplies to be made to RVNL cannot be availed at the time of passing of bills. Advance payment is received from RVNL and sleepers are supplied in piece meal. While receiving the advance from RVNL the GST component shall also be received and paid to GST department. The matter has been referred to Advisor Accounts, Railway Board. It was also suggested that RVNL and other organizations desiring to purchase sleepers from sleeper factories may purchase after obtaining approval of zonal railways but financial transactions may be done between sleeper factory and RVNL/others.

All the officers were required to ensure compliance of items discussed in the meeting.


4/8/17
FA & CAO (F&B)

Copy to: - AGM, CAO/C, CPDE/Engg., CETE/Planning/Electrical, CMM/Sales/Stores,
CCM/FM/Commercial, CCE/S&T, CWE/Mechanical, Dy. CMD/H & FW/Medical,
FA & CAO, PCE, CPO, CCM, COS, CMD, COM, CEE, CME, DRM/JBP, BPL, KTT,
CWM/BPL, KTT, Sr. DFM/JBP, BPL, KTT, WAO/BPL, KTT, Dy. FA & CAO/C, JBP, BPL, KTT
All members of GST Cell. } **For information and necessary action.**