



(भारत सरकार) GOVERNMENT OF INDIA

(रेल मंत्रालय) MINISTRY OF RAILWAYS

(रेलवे बोर्ड) RAILWAY BOARD

No. 2017/ACII/01/18/GST Queries

RBA No. 150/2017
GST Circular No. 65/2017
New Delhi, dated 16.10.2017

General Managers,
All Zonal Railways/PUs

Sub :- Applicability of GST relating to expenditure through imprest.

Railway Board vide circular issued vide RBA No. 140/2017 dated 4.10.2017 had brought out the directives issued vide Department of Revenue's notification No. 8/2017-Central Tax (Rates) dated 28.06.2017. This notification has been amended vide Ministry of Finance's notification No. 38/2017-Central Tax (Rates) dated 13th October, 2017. Reverse charge shall not be applicable where any supply of goods or/and services is received by a registered person from an unregistered person even if the aggregate value of such supplies exceeds Rs. 5000/- per day. However, this notification is valid till the 31st day of March, 2018. Copy of the aforesaid notification is attached for ready reference. These instructions may be rigidly followed.

DA: _ As above.

(Anjali Goyal)
Pr. ED/Accounts

Copy to:-

1. PSOs to all the Board Members;
2. PFAs all the Zonal Railways and Production Units;
3. EDs of the ED level Empowered Committee on GST, Railway Board;
4. Directors of the GST Cell, Railway Board;
5. Managing Director, Centre for Railway Information System, Chanakyapuri, New Delhi 110 021.

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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 38/2017 – Central Tax (Rate)

New Delhi, the 13th October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.8/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 680(E), dated the 28th June, 2017, namely:-

In the said notification, the proviso under Paragraph 1 shall be omitted.

2. The exemption contained in the notification No. 8/2017-Central Tax (Rate) dated the 28th June, 2017 as amended by this notification shall apply to all registered persons till the 31st day of March, 2018.

[F. No.349/74/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India

Note: - The principal notification No.8/2017-Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 680 (E), dated the 28th June, 2017.