

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:07-11-2017

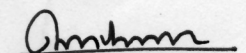
CME, PCE,COM,CCM, CEE,CSTE,
COS, CSC,CSO,CWE
CWM/BPL, KTT
Dy.FA&CAO(S&W),
WAO/BPL,KOTA,

Sub: Imposition of GST on freight and free issued rails for the manufacture and supply of all types of Swiches SEJs, Glued Joints and crossing (involving free supply of Rails).

Ref: 2017/Track -1/(P)/GST Dated 26.10.2017

The letter under reference is enclosed herewith for kind perusal and necessary action at your end.

Encl: As above


Sr.AFA(GST)
WCR/JBP

दिनांक/Date: 26.10.2017

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

विषय/Sub: Imposition of GST on freight and free issued rails for the manufacture and supply of All types of Switches, SEJs, Glued Joints and Crossings (involving free supply of Rails) .

Railways are issuing Rails free of cost for specific job work for fabrication of switches, improved SEJs, glued joints, etc, as per terms of Purchase order placed by them. Imposition of GST on free issued rails for the manufacture and supply of these items and freight thereon has been got examined by Accounts Directorate and it is clarified that under Section 143(1) of the CGST Act 2017, a registered person may under intimation and subject to such condition as may be prescribed, send any inputs or capital goods, to a job worker for a job work, without payment of GST for a specified period through bill of supply. Therefore rails are to be issued to fabricators through a bill of supply without any incidence of charging GST and thereafter when a final output is received back only for the portion of improvements cost to the rail i.e., improved SEJs, glued joints, etc and job work charges thereto, appropriate GST rate will be paid by Railways.

The business process, if needed, may therefore be reworked in consultation with Associate Finance.

Action may be taken accordingly on the above subject.

**Director /Track(P)
Railway Board**

1. PFA (Open Line), All Indian Railways
2. PFA (Con.), All Indian Railways.
3. ADAI/Railways, Room No. 222, Rail Bhawan, New Delhi.

for Financial Commissioner, Railways

Copy to: All PCEs and CAO's/Con of information and necessary action.

वि.स. एवं मु.ले. अधि.	
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वि.स. एवं मु.ले. अधि./निर्माण	
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वि.स. एवं मु.ले. अधि./प्रशासन	
वि.स. एवं मु.ले. अधि./अ.वि.प्रशासन	
वि.स. एवं मु.ले. अधि./ला.प्राप्तकर्ता	
वि.स. एवं मु.ले. अधि./संख्या	

Director/ Track(P)
Railway Board