



**RAHUL & CO**  
**CHARTERED ACCOUNTANTS**

**"Mangalam" 103/1, Napier Town**  
**Shastri Bridge Road, Jabalpur**  
**Ph.: (O) 0761- 2403524**  
**(M) 9300126809**

Ref:-Aug/GST/01

Date: 06/08/2018

To,  
GST CELL,  
HQ, FA & CAO Office  
G.M. Building  
West Central Railway  
Jabalpur (MP)

Subject: GST Invoice Format  
Ref: -WCR/HQ/C/GST Cell dated 03.08.2018

Dear Sir,

As required through the aforementioned letter, there is no format specified under CGST Act, 2017 for the demand memo.

However, as per section 31(2) of CGST Act, 2017 and Rule 47 of CGST Rules, 2017, a registered person supplying taxable services shall, before or after the provision of service but within a period of thirty days from the date of the supply of service, issue a tax invoice, showing the description, value, tax charged thereon and such other particulars as prescribed under the act.

Hence a tax invoice may be issued for the services provided or to be provided by the Railways through an appropriate platform, i.e. manually through CRIS utility or through other platforms such as FOIS/PRS whichever is applicable in the case.

Thanks and regards  
For, Rahul & Co.  
Chartered Accountants

Dhawal Shrivastava  
(Authorized Signatory)