



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

RBA No. 62 /2020
GST Circular No. 34 /2020

No. 2018/AC-II/1/57

7th August, 2020

General Managers,
Zonal Railways/Production Units

Sub :- EBR-IF Financing-Accountal Issues.

- Ref:- (1) Board's letter dated 20th April, 2020 (RBA No. 41/2020).**
(2) Board's Circular dated 24th March, 2020 (GST Circular No. 18/2020).
(3) Board's letter dated 1st April, 2020 (RBA No. 36/2020)
(4) Board's letter No. Track/21/98/05/07/Vol.IV dated 1st June, 2020 (copy enclosed).

Railway Board has issued policy directives from time to time on the process to be adopted in accountal of EBR-IF funded Infrastructure Leasing Contracts by IRFC. A review of transactions for the month of May'2020 and June'2020 was done by Railway Board alongwith IRFC Officials and based upon the review, following directives are issued:-

- a) As per Board's letter referred in S.No. 3 above, it has been mentioned that wherever novation agreement in respect of contracts entered prior to 1.5.2020, has not been entered, vendor's bill shall be passed as per the existing procedure. CRIS has been requested to introduce a validation in IPAS. In such cases, Railways shall pass the bills and do the accountal as indicated in Board's letter dated 1st June, 2020 issued by Director/Track(P) (Copy attached). For example, if a vendor has raised an invoice on concerned Zonal Railways using the GSTIN of Railways, then the process mentioned in Board's letter at S.No. 4 above shall be adopted mutatis mutandis. It shall be the responsibility of concerned Principal Railways to discharge GST-TDS and IT-TDS liability to the Department directly. IRFC shall provide the details of such transactions during the months of May'2020 to July'2020, to Indian Railways, to do the needful.
- b) Wherever Income Tax deducted at source is either nil or less than the applicable rates, reasons for the same needs to be recorded in IPAS. CRIS has been requested to provide a field for this purpose.
- c) All the Zonal Railways/Production Units are required to submit a copy of the vendor invoices passed against EBRIF Contracts to GM/Finance, IRFC, to enable them to carry out the accounting entry in their Books of Accounts.

d) All the Zonal Railways are required to indicate the payment made to IRFC by indicating the UTR Number, date of payment made into IRFC's designated Bank Accounts for the State, to enable IRFC to easily reconcile the payments vis-à-vis MIS report generated by CRIS.

e) Payment to IRFC towards TDS has to be invariably completed within 5 days of the following month. For example payments for the month of July'2020 to IRFC have to be arranged on or before 5th August, 2020.

f) Zonal Railways has to remit money to IRFC in the designated Bank Accounts only . For example, if TDS has been deducted for the State of Delhi of Rs. 10/- and Haryana of Rs. 15/- by one Railway, then money should be transferred to the designated Bank Account of IRFC for the State of Delhi and Haryana of Rs. 10/- and Rs. 15/- respectively. Consolidated amount of Rs. 25/- should not be remitted.

Above procedure may be rigidly followed. This issues with the approval of competent authority.

Encl:- As above.


(V.Prakash)
Joint Director/Accounts
Railway Board

Copy to:-

1. All EDs, ED level empowered Committee, Railway Board
2. All Directors, Director level GST Cell, Railway Board
3. PFAs, All Zonal Railways and Production Units
4. MD/IRFC
5. GM/Finance/GSTM, GM/AIMS, CRIS

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

S/No. Track/21/98/05/7/ Vol-IV

दिनांक/Date: 01.06.2020

Principal Chief Engineer(s),
All Zonal Railways.

Chief Administrative Officer(s)/Con.,
All Zonal Railways.

विषय/Sub: Bills for rail supply by SAIL held up for payment due to revised model of EBR-IF funded contracts.

संदर्भ/Ref: 1. SAIL's letter dated 16.05.2020.
2. Board's letters No. 2018/AC-II/1/57 dated 08.05.2020, 01.04.2020, 20.03.2020, 27.02.2020 & 16.12.2019.

The revised model of EBR-IF funded Contracts were issued vide Board's letter referred to above.

A few Construction Units of Zonal Railways have pointed out difficulties in making payment to SAIL under the revised model of EBR-IF funded contracts. The same was examined in Board's office in consultation with the Accounts Directorate.

Action in regard to payment for rails supplied by SAIL for EBR-IF projects should be taken as under;

S.No	Situation	Action to be taken
1.	Bill raised in the name of Indian Railways by SAIL prior to 1.5.2020 , where entire lot is earmarked for EBR-IF Project.	• Bill may be passed by concerned Railways as usual by debiting the expenditure to Misc. Advance (Capital) and payment may be released to SAIL. • GST Paid on Input may be classified as Full ITC by using 'T4' Flag. • Concerned Zonal Railway shall raise a Tax Invoice on IRFC and clear the Misc. Advance (Capital) by contra debit to 83XXXXXX
2.	Bill raised in the name of Indian Railways by SAIL prior to 1.5.2020 , where entire lot is earmarked for IR and EBRIF Project	• Bill may be passed by concerned Railways as usual by debiting the expenditure to the concerned Plan Head in respect of IR's Project and to Misc. Advance (Capital) for EBRIF

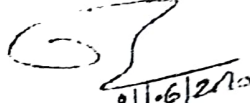
S.No	Situation	Action to be taken
		portion and payment may be released to SAIL. • GST Paid on Input may be classified as Partial ITC by using 'C2' Flag. • Concerned Zonal Railway shall raise a Tax Invoice on IRFC for the EBRIF portion and clear the Misc. Advance (Capital) by contra debit to 83XXXXXX
3.	Escalation/Dc-Escalation	In respect of those payments passed for IR's portion, action at S.No. 1 and 2 may be adopted.
4.	Bills received on or after 1.5.2020-Where it is known that the lot is entirely for EBRIF portion	• Terms and conditions as mentioned in Novation Agreement needs to be entered with SAIL by the concerned Railways. • SAIL may raise invoice in favour of IRFC and concerned paying Railways shall release the payment to SAIL, by debiting EBRIF Allocation and ensure GST and Income Tax (IT) compliance.
5.	Bills received on or after 1.5.2020-Where the lot is for EBRIF and IR's portion	• Concerned Railway shall adopt process mentioned at S.No. 2 for EBRIF portion. • There will be no ITC flagging for IR's portion.
6.	Bills received on or after 1.5.2020-Where consignee Railway is situated in a State other than Paying Railway State.	• SAIL shall be advised by the Paying Railway the GSTIN of IRFC and consignee Railway. • Paying Railway shall arrange payment to SAIL by debiting Transfer Other Railway. • Paying Railway shall pass on the debit to consignee Railway through a TC. • Consignee Railway shall account for the complete transaction by debiting EBRIF (83XXXXXX) and ensure GST/IT Compliance 83XXXXXX Dr

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S.No	Situation	Action to be taken
		Trs Other Railway Cr
		TDS GST (IRFC) Cr
		IT TDS IRFC Cr

Invoice of IRFC by Railways shall be raised through GST manual utility portal of CRIS, in consultation with Nodal GST cell of the Zonal Railways.

This issues with concurrence of Associate Finance and Accounts Directorates of Railway Board.


 01.06.2020
 (Anurag Yadav)
 Director/Track (P)
 Phone: 011-23304852
 Email: dtkprb1@gmail.com

सं/No. Track/21/98/05/7/ Vol-IV

दिनांक/Date: 01.06.2020

Copy to:

1. Chairman/SAIL for information and necessary action please.
2. Shri Pradeep Gupta, Chief Engineer (Rail Procurement)/BSP, Bhilai, South East Central Railway.

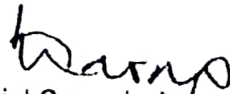

 01.06.2020
 (Anurag Yadav)
 Director/Track(P)
 Railway Board

सं/No. Track/21/98/05/7/ Vol-IV

दिनांक/Date: 01.06.2020

Copy to:-

1. The PFA (Open Line), All Indian Railways
2. The PFA (Con.), All Indian Railways.
3. DG/Railway Board (Audit), Room No. 222, Rail Bhawan, New Delhi


 for Financial Commissioner, Railways

भारत सरकार/GOVERNMENT OF INDIA

रेल मंत्रालय/MINISTRY OF RAILWAYS

(रेलवे बोर्ड/RAILWAY BOARD)

आरबीए सं. 62/2020

जीएसटी परिपत्र सं. 34/2020

सं.2018/एसीII/1/57

7 अगस्त, 2020

महाप्रबंधक,

क्षेत्रीय रेलें/उत्पादन इकाइयां

विषय :- ईबीआर वित्तपोषण-लेखा-जोखा मामले।

संदर्भ : (1)बोर्ड का दिनांक 20अप्रैल,2020 का पत्र (आरबीए सं. 41/2020)।

(2) बोर्ड का दिनांक 24मार्च,2020 का परिपत्र (जीएसटी परिपत्र सं. 18/2020)।

(3) बोर्ड का दिनांक 1अप्रैल,2020 का पत्र (आरबीए सं. 36/2020)।

(4) बोर्ड का दिनांक 1जून,2020 का पत्र सं. ट्रेक/21/98/05/07/वॉल.IV(प्रति संलग्न).

रेलवे बोर्ड ने आईआरएफसी द्वारा ईबीआर-आईएफ वित्तपोषित इन्फ्रास्ट्रक्चर लीजिंग संविदाओं के लेखा-जोखा के लिए अपनाई जाने वाली प्रक्रिया के संबंध में समय-समय पर नीति-निर्देश जारी किए हैं। रेलवे बोर्ड द्वारा आईआरएफसी अधिकारियों के साथ मिलकर मई,2020

एवं जून, 2020 माह के लेन-देन की समीक्षा की गई और समीक्षा के आधार पर निम्नलिखित निर्देश जारी किए गए हैं :-

- (क) उपर्युक्त क्रम सं. 3 में संदर्भित बोर्ड के पत्र के अनुसार, यह उल्लेख किया गया है कि दिनांक 01.05.2020 से पहले दी गई संविदाओं के संबंध में जहां भी नवीनता करार नहीं किए गए हैं, वहां विक्रेता का बिल मौजूदा प्रक्रिया के अनुसार पास किया जाएगा। क्रिस को आईपीएस में वैलिडेशन करने के लिए अनुरोध किया गया है। ऐसे मामलों में, निदेशक/ट्रैक(पी) द्वारा जारी बोर्ड के दिनांक 1 जून, 2020 के पत्र (प्रति संलग्न) के अनुसार रेलों द्वारा बिल पास किए जाएंगे और उनका लेखा-जोखा रखा जाएगा। उदाहरण के लिए, यदि किसी विक्रेता ने रेलों के जीएसटीआईएन का प्रयोग करते हुए संबंधित क्षेत्रीय रेलों पर बीजक बनाया है तो उपर्युक्त क्रम सं. 4 पर बोर्ड के पत्र में उल्लिखित प्रक्रिया यथावश्यक परिवर्तन सहित अपनाई जाएगी। यह संबंधित मुख्य रेलवे की जिम्मेदारी होगी कि वह जीएसटी-टीडीएस और आईटी-टीडीएस देयता की अदायगी सीधे विभाग को करे। आईआरएफसी, मई, 2020 से जुलाई, 2020 के दौरान किए गए ऐसे लेन-देनों का ब्यौरा भारतीय रेल को आवश्यक कार्रवाई हेतु उपलब्ध करवाएगा।
- (ख) जहां स्रोत पर आयकर काट लिया जाता है चाहे वह शून्य है अथवा लागू दरों से कम है, उसके कारणों को आईपीएस में दर्ज किया जाए। इस प्रयोजन के लिए क्रिस को फील्ड उपलब्ध करवाने के लिए अनुरोध किया गया है।
- (ग) सभी क्षेत्रीय रेलें/उत्पादन इकाइयां ईबीआरआईएफ के लिए जारी किए गए विक्रेता बीजकों की एक प्रति महाप्रबंधक/वित्त, आईआरएफसी को प्रस्तुत करें ताकि वे अपनी लेखा पुस्तकों में लेखा-जोखा प्रविष्टि कर सकें।

- (घ) सभी क्षेत्रीय रेलें, यूटीआर सं., राज्य के लिए आईआरएफसी के निर्दिष्ट बैंक खाते में किए गए भुगतान की तारीख बताते हुए आईआरएफसी को किए गए भुगतान को दर्शाएं ताकि आईआरएफसी क्रिस द्वारा जनरेट की गई एमआईएस रिपोर्ट में आमने-सामने भुगतानों का आसानी से मिलान कर सके।
- (ङ) आईआरएफसी को टीडीएस के लिए भुगतान निरपवाद रूप से आगामी माह में 5 दिनों के भीतर कर दिया जाए। उदाहरणतः आईआरएफसी को जुलाई, 2020 के लिए भुगतानों को 5 अगस्त, 2020 तक या उससे पहले कर दिया जाए।
- (च) क्षेत्रीय रेलों द्वारा आईआरएफसी को धनराशि केवल निर्दिष्ट बैंक खातों में ही प्रेषित की जाए। उदाहरणतः, यदि किसी रेलवे द्वारा दिल्ली राज्य के लिए 10/-रु. और हरियाणा राज्य के लिए 15/-रु. टीडीएस काटा गया है तो राशि का अंतरण क्रमशः दिल्ली राज्य के लिए 10/-रु. और हरियाणा राज्य के लिए 15/-रु आईआरएफसी के निर्दिष्ट बैंक खाते में किया जाए। 25/-रु. की समेकित राशि प्रेषित न की जाए।

उपरलिखित प्रक्रिया का सख्ती से पालन किया जाए। इसे सक्षम प्राधिकारी के अनुमोदन से जारी किया जा रहा है।

संलग्न :- यथोक्त



(वी.प्रकाश)

संयुक्त निदेशक/लेखा

रेलवे बोर्ड