

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

\*\*\*\*

No: 2008/RS(G)/777/1

New Delhi, dated 11.07.2017

The General Manager, All Indian Railways, PUs, NF(C), CORE  
The DG/RDSO/Lucknow & NAIR/Vadodara  
CAOs, DMW/Patiala, WPO/Patna, COFMOW/N. Delhi, RWP/Bela

**Sub: GST exemption for railway equipment and materials moved by  
Indian Railways for its own consumption across various states.**

The issue of levy of GST on transfer of Railways equipments and materials/goods from one State/UT to another State/UT for railway's own consumption has been raised by various field units. Accordingly, following clarifications are issued :

As per Section 31(3) (c) of the CGST Act, 2017, **Bill of supply** has to be issued by Railways while transferring Goods, that are considered as exempted in case the value is more than Rs. 200/-; **Transfer of Goods/Stores from one State/UT to another State/UT is considered to be an exempted activity** as per section 7(1) of the CGST Act, 2017 read with clause 1(b) of Schedule II of the CGST Act, 2017.

Therefore, while transferring Railway Materials from the Depot/Workshop/Shed/Stock holder in one State to another State, **it may be ensured that** the Bill of Supply as mentioned in Rule 49 of the Chapter VI of the CGST Rules, 2017 (copy enclosed), accompanies such consignments. A declaration may also be given in the Bill of Supply that-

" This transfer of Railway Materials [description of material to be indicated] from the Depot/workshop/Shed/Stock holder of ---- [Name of the Zonal Railway and the State (Originating Depot, GSTIN)] to the Depot/Workshop/Shed/Stock holder of ----- [Name of the Zonal Railways and the State ( Destination), GSTIN], is without any transfer of title

of the said goods, and is treated as supply of service between two distinct persons [ as defined in section 25(4) of the CGST Act, 2017 (CGST Act, 2017). As per Section 7(1) of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) read with Clause 1(b) of Schedule II of the CGST Act, 2017, this inter-state supply of service by the Central Government (Ministry of Railways) to Central Government (Ministry of Railways) is exempt from the levy of IGST vide Sl.No.8 of the Notification No. 9/2017 – Integrated Tax (Rate) dated 28.6.2017".

This issues with the Approval of Board (CRB,FC & ME) .

*Santosh Mittal*  
(Santosh Mittal)  
Dy. Director Railway Stores (G),  
Railway Board

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New Delhi, dated 11.07.2017

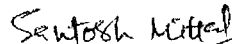
1. FA&CAOs, All Indian Railways & Production Units, NFR(C), CORE, WPO, COFMOW
2. The ADAI(Railways), New Delhi
3. The Director of Audit, All Indian Railways

  
for Financial Commissioner / Railways

No: 2008/RS(G)/777/1

New Delhi, dated 11.07.2017

1. COSS, PCEs, CMEs, CEEs, CSTE, All Indian Railways & PUs, COFMOW/NDLS, CORE/ALD, WPO/Patna
2. The Directors—
  - a. Indian Railway Institute of Sig. Engg. & Telecom, Secunderabad
  - b. Indian Railway Institute of Mech. & Elec. Engg., Jamalpur
  - c. Indian Railway Institute of Elect. Engg., Nasik
  - d. Sr. Prof. (Material Management), NAIR, Vadodara
  - e. Indian Railway Institute of Civil Engg., Pune
  - f. Indian Railway Institute of Traffic Management, Lucknow
2. Director, Iron & Steel, 3, Koila Ghat Street, Kolkata
3. Executive Director (Stores), RDSO, Lucknow
4. Chief Commissioner, Railway Safety, Lucknow
5. Zonal Railway Training Institute, Sukadia Circle, Udaipur


  
(Santosh Mittal)  
Dy. Dir. Rly. Stores(G)-I  
Railway Board

No: 2008/RS(G)/777/1

New Delhi, dated 11.07.2017

Copy to :

1. The Genl. Secy., AIRF, Room No. 248, & NFIR Room No. 256-C, Rail Bhavan
2. The Secy. Genl., IRPOF, Room No. 268, FROA, Room No. 256-D & AIRPFA, Room No. 256-D Rail Bhavan

  
(Santosh Mittal)  
Dy. Dir. Rly. Stores(G)-I  
Railway Board

Copy to: Sr. PPSs / PPS / PS to:

1. MR, MoS(S), MoS(G)
2. CRB, FC, ME, MTR, MRS, MS, MT, SECY., DG(RS), DG(S&T), DG(Personnel), DG (RHS), DG (RPF)
3. All AMs, Advisors & Executive Directors of Railway Board

- 48. Manner of issuing invoice.-** (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-
- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
  - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
  - (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
- (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-
- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
  - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in **FORM GSTR-1**.

✓ **49. Bill of supply.-** A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative;

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

**50. Receipt voucher.-** A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen