

भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

RBA No.140 /2017
GST Circular No. 61 /2017

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


New Delhi, dated :04 .10.2017

General Managers,
All Zonal Railways/ PUs.

Sub: Applicability of GST relating to expenditure through imprest.

Please connect Ministry of Finance/ Department of Revenue's notification no.8/2017-Central Tax (Rates) dated 28.06.2017 which indicates that intra state supplies of Goods or services upto ₹ 5000/- each day can be procured by a registered person per day from unregistered dealer as the same is treated as exempted procurement. Accordingly, there is a need to regulate the procurement from unregistered persons by each of the Zonal Railways /PUs in respect of procurement being made through imprest. It may also be noted that as per section 9(4) of CGST Act,2017 , any procurement made for supplier who are not registered under GST regime will entail payment of GST on reverse charge basis.

Accordingly, all the Zonal Railways & Production Units may regulate expenditure through imprest and GST applicability for compliance with GST Act,2017.


(Anjali Goyal)
Pr.Executive Director /Accounts
Railway Board

Copy to :

1. PFAs / All Zonal Railways/PUs.
2. All EDs of ED level Empowered Committee in Railway Board.
3. All Directors of GST Cell /Railway Board.
4. MD/CRIS, Chanakyapuri , New Delhi.