

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

RBA No. 181/2017
GST Circular No. 81/2017
New Delhi, dated : 26.12.2017

No. 2017/ACII/1/6/Main (Vol.II)

General Managers
All Zonal Railways/Production Units.

Sub: GST Matter .

Attention is invited to Board's letter of even no. dated 19.06.2017 /RBA No.73/2017, IT PAN of Ministry of Railways was circulated with a stipulation that this IT PAN has to be used for the purpose of registration of GST in all the states/UTs. However, Railway Board has come across a TDS certificate issued by a company certifying deduction of Income Tax at source from Ministry of Railways amounting ₹ 6759/-. Also, the Form 16A issued contains the PAN of Ministry of Railways which was exclusively got issued for the purpose of GST only. It is also mentioned that Ministry of Railways being a Ministry under Central Government is not subject to payment of Income Tax on its earnings.

Given the above, it is requested that suitable instructions may be issued to all concerned that the present IT PAN should only be issued for GST purposes and in any case no Income Tax is to be paid by Ministry of Railways on the earnings it generates, being a Government Receipts.

(V.Prakash)

Joint 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 in Railway Board.