



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

RBA No. 92/2017

GST Circular No. 35

No. 2017/AC-II/1/6/GST/Main/Vol.II

12th July, 2017

**General Managers,
All Zonal Railways/PUs**

Sub :- GSTIN

Kindly connect instructions issued vide RBA No. 74 on 19th June, 2017, wherein dummy GSTIN number were circulated to facilitate issuing invoice by Indian Railways relating to Sundry Earnings and manual billings, etc. Instructions were also issued that once Railways get the actual GSTIN, the same should be used while issuing fresh invoices to Railway's customer relating to Sundry Earnings. Besides, wherever dummy GSTIN has been captured, the same should be replaced with the actual GSTIN allotted to that particular State in the back end of our computerized system both on-line and off-line. A list of State/UT alongwith GSTIN number allotted by GST Network is attached as Annexure-A for your kind information. Following action may have to be immediately taken by all the Departments:-

- a) To indicate correct GSTIN in all the fresh invoices issued by Zonal Railways both in on-line and off-line activities (manual billing);
- b) To intimate all the Stations/field formations responsible for issuing EFT/BPT/MR, etc to indicate the correct GSTIN while issuing the receipts;
- c) To get the dummy GSTIN number replaced with the actual GSTIN in respect of old data both in online/off-line system at the backend, so that correct data is reported while submitting GST Returns;
- d) To ensure that all vendors supplying Goods or Service indicate the correct GSTIN in all the Invoices raised by them;

2. The feedback in this regard may be sent by 21.7.2017.

DA:- As above

Anjali Goyal
Adviser/Accounts
Railway Board

Annexure-A**Details of GSTIN Numbers allotted as on 12.7.2017**

S.No.	State/UT	Principal Officer	Dummy GSTIN	GSTIN Number allotted by GSTN
1	Jammu & Kashmir	GM/NR	01AAAAGM0289CA19	01AAAAGM0289CA19
2	Himachal Pradesh	GM/NR	02AAAAGM0289CA19	Applied
3	Punjab	GM/NR	03AAAAGM0289CA19	03AAAAGM0289CA19
4	Chandigarh	GM/NR	04AAAAGM0289CA19	04AAAAGM0289CA19
5	Uttaranchal	GM/NR	05AAAAGM0289CA19	05AAAAGM0289CA19
6	Haryana	GM/NR	06AAAAGM0289CA19	06AAAAGM0289CA19
7	Delhi	GM/NR	07AAAAGM0289CA19	07AAAAGM0289CA19
8	Rajasthan	GM/NWR	08AAAAGM0289CA19	08AAAAGM0289CA19
9	Uttar Pradesh	GM/NCR	09AAAAGM0289CA19	09AAAAGM0289CA19
10	Bihar	GM/FCR	10AAAAGM0289CA19	10AAAAGM0289CA19
11	Sikkim	GM/NFR	11AAAAGM0289CA19	11AAAAGM0289CA19
12	Arunchal Pradesh	GM/NFR	12AAAAGM0289CA19	12AAAAGM0289CA19
13	Nagaland	GM/NFR	13AAAAGM0289CA19	13AAAAGM0289CA19
14	Manipur	GM/NFR	14AAAAGM0289CA19	14AAAAGM0289CA19
15	Mizoram	GM/NFR	15AAAAGM0289CA19	15AAAAGM0289CA19
16	Tripura	GM/NFR	16AAAAGM0289CA19	16AAAAGM0289CA19
17	Meghalaya	GM/NFR	17AAAAGM0289CA19	17AAAAGM0289CA19
18	Assam	GM/NFR	18AAAAGM0289CA19	18AAAAGM0289CA19
19	West Bengal	GM/FCR	19AAAAGM0289CA19	19AAAAGM0289CA19
20	Jharkhand	GM/FCR	20AAAAGM0289CA19	20AAAAGM0289CA19
21	Odisha	GM/FCoR	21AAAAGM0289CA19	21AAAAGM0289CA19
22	Chhattisgarh	GM/FCR	22AAAAGM0289CA19	Applied
23	Madhya Pradesh	GM/WCR	23AAAAGM0289CA19	23AAAAGM0289CA19
24	Goa	GM/WR	24AAAAGM0289CA19	24AAAAGM0289CA19
25	Daman & Diu	GM/WR	25AAAAGM0289CA19	25AAAAGM0289CA19
26	Dadra & Nagar Haveli	GM/WR	26AAAAGM0289CA19	26AAAAGM0289CA19
27	Maharashtra	GM/CR	27AAAAGM0289CA19	27AAAAGM0289CA19
28	Andhra Pradesh	GM/SCR	28AAAAGM0289CA19	Not Applicable
29	Karnataka	GM/SWR	29AAAAGM0289CA19	29AAAAGM0289CA19
30	Goa	GM/SWR	30AAAAGM0289CA19	30AAAAGM0289CA19
31	Lakshadweep	GM/SR	31AAAAGM0289CA19	No Retail Establishments
32	Kerala	GM/SR	32AAAAGM0289CA19	32AAAAGM0289CA19
33	Tamil Nadu	GM/SR	33AAAAGM0289CA19	33AAAAGM0289CA19
34	Pondicherry	GM/SR	34AAAAGM0289CA19	34AAAAGM0289CA19
35	Andaman & Nicobar Islands	GM/SR	35AAAAGM0289CA19	35AAAAGM0289CA19
36	Telangana	GM/SCR	36AAAAGM0289CA19	36AAAAGM0289CA19
37	Andhra Pradesh (New)	GM/SCR	37AAAAGM0289CA19	37AAAAGM0289CA19

Note:- Application has been made for allotment of GSTIN for the State of Himachal Pradesh and Chhattisgarh. Same will be intimated upon receipt of allotment by GSTN.