



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

RBA No. 3/2017  
GST Circular No. 1/2017  
**Most Immediate**

No. 2016/AC-II/1/6


20<sup>th</sup> January, 2017

**General Managers,  
All Zonal Railways and Production Units**

**Sub :- Implementation of GST.**

GST Constitutional Amendment Act is already in place and it is expected that GST is scheduled to be implemented w.e.f. 1<sup>st</sup> July, 2017. Ministry of Railways had made a detailed presentation before Revenue Secretary and also GST Council, bringing out the challenges in implementation of GST and also seeking clarity on the issue. A formal communication from Ministry of Finance may take some time. However, it is desired that following activities may be initiated by Zonal Railways so that there is preparedness in the implementation of GST.

- a) GST Cell may be immediately formed in all the Zonal Railways, comprising of Officers from Accounts, Commercial, Stores, Civil/Mechanical/S&T Departments who may interact on daily basis and keep abreast of the day to day developments and its impact on Railways. All the Officers are requested to visit website <http://www.cbec.gov.in/htdocs-cbec/gst> in this regard;
  - b) Comprehensive training will be required to the staff members, both at senior level and also at junior level. This may be organized by all the units by identifying the personnel and the local institutions after obtaining competent authority's sanction at local Railway/Unit level. There should be no delay in providing for training to the Officers/Staff of all the units;
  - c) The process for engagement of Consultants to hand hold in implementation of GST should be completed immediately. It is understood that the process of migration from Service Tax to GST has already commenced. This should be got initiated.
  - d) Contracts/Agreements re-alignment may be required to suit the needs of GST, by clearly defining the completed work portion of the contract and remaining work to be completed that would be subjected to GST.
2. While Railway Board shall be issuing necessary directives on the accounting issues relating to GST, all the Zonal Railways and Production Units are also requested to take forward the common effort of implementation of GST, by taking action as detailed above.
3. This may kindly be treated as 'Most Urgent'.

  
(Naresh Salecha)  
Adviser/Accounts

Copy to:-

- a) All Board Members;
- b) All Additional Members/Advisers in Railway Board;