



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

GST Matter
GST Circular No 9
RBA No. 58/2017

No. 2017/AC-II/1/6

New Delhi, the 18th May, 2017

General Managers,
All Zonal Railways and Production Units

Sub :- GST-Registration.

Kindly refer to Board's letter of even No. dated 11th May, 2017 addressed to all Production Units and Board's letter of even No. dated 12th May, 2017 addressed to all the Zonal Railways. In continuation to these instructions, following directives are issued relating to Registration of Indian Railways in GST.

1. GST Registration

It has been decided by Board that Ministry of Railways will get a single registration in each State/UTs. The nominated Railway will be designated as the 'Principal place of Business' for GST purpose for that particular State/UT, without any Zonal/Divisional demarcation. This would imply that inter-zonal or Divisional supplies within the same State/UT would not attract any GST. The registration of the Production Units in State/UTs will not be taken separately as a business vertical. In such a situation, the Production Units would be subsumed in the registration taken for Zonal Railways. Keeping this in view, a list of Principal Place of business as approved by Board is placed as Annex-A. All the nominated GMs may kindly get the GST registration done in their respective areas, in the name of 'Ministry of Railways', in the capacity of 'Principal Officer' for GST purposes in the assigned State/UT.

2. Role of nominated GMs in the Principal Place of Business

As a Principal Officer of the State/UT, the nominated GMs are responsible for compliances under the GST law, which is brought out as under:-

- **Taking registration** under GST regime
- **Payment of output tax liability** for IR's outward supplies made in the State / UT
- **Taking input tax credit** for the entire State / UT (registration – wise) for set-off against output tax liability for the entire State / UT
- **Filing of monthly / periodical / annual returns**
- **Maintenance of accounts and records** at Principal and Additional places business in the State/UT (Necessary utility will be developed by CRIS for this purpose)


Railway Board vide RBA No. 3/2017 dated 20th January, 2017 had desired that Consultants should be in place in each of the Zonal Railways and Production Units for this activity.

3. **Income Tax-PAN**

Action is being taken to obtain Income Tax Permanent Account Number (ITPAN) in the name of Ministry of Railways. As soon as we get the ITPAN, same will be communicated to all the Principal Officer of each States, to enable them to apply for GST Registration.

4. To facilitate filing of GST Returns, other GST Compliances, Accounting policies of IR relating to GST, necessary orders are being issued separately.
5. It is possible that some of the Railways/Production Units may have migrated to the GST regime on the authority of their existing VAT/Excise Duty/Service Tax registrations. It is mentioned that the same needs to be surrendered forthwith, in the light of above Single Registration of Ministry of Railways in each State/UTs.
6. Receipt of this letter may be acknowledged.

DA:- As above


(Anjali Goyal)
Adviser/Accounts

Copy to:-

1. PSOs of all Board Members;
2. EDs of the ED level Empowered Committee of GST;
3. Directors of the GST Cell of Railway Board;
4. FA&CAOs all Zonal Railways/Production Units

Principal Offices of Indian Railways for GST Purposes

S.No	State/UT	Railways/Production Units, etc covered	Principal Officer	Nodal Officer for Registration
1	Andhra Pradesh	SCR, IRISSET	GM/SCR	FA&CAO/SCR
2	Arunachal Pradesh	NFR	GM/NFR	FA&CAO/NFR
3	Assam	NFR	GM/NFR	FA&CAO/NFR
4	Bihar	ECR, NFR, ER, NER,	GM/ECR	FA&CAO/ECR
5	Chattisgarh	SECR	GM/SECR	FA&CAO/SECR
6	Delhi	NR, Railway Board, COFMOW, IRPMU	GM/NR	FA&CAO/NR
7	Goa	SWR	GM/SWR	FA&CAO/SWR
8	Gujarat	WR,NWR,NAIR	GM/WR	FA&CAO/WR
9	Haryana	NR,NWR	GM/NR	FA&CAO/NR
10	Himachal Pradesh	NR	GM/NR	FA&CAO/NR
11	Jammu and Kashmir	NR	GM/NR	FA&CAO/NR
12	Jharkhand	ECR, ER	GM/ECR	FA&CAO/ECR
13	Karnataka	SWR,RWF	GM/SWR	FA&CAO/SWR
14	Kerala	SR	GM/SR	FA&CAO/SR
15	Madhya Pradesh	WCR,NCR,SECR,WR,ECR	GM/WCR	FA&CAO/WCR
16	Maharashtra	CR, WR, SCR, SECR, IRICEN, IRIEEN	GM/CR	FA&CAO/CR
17	Manipur	NFR	GM/NFR	FA&CAO/NFR
18	Meghalaya	NFR	GM/NFR	FA&CAO/NFR
19	Mizoram	NFR	GM/NFR	FA&CAO/NFR
20	Nagaland	NFR	GM/NFR	FA&CAO/NFR
21	Odisha	ECoR,SER	GM/ECoR	FA&CAO/ECoR
22	Punjab	NR,DMW,RCF	GM/NR	FA&CAO/NR
23	Rajasthan	NWR,WCR	GM/NWR	FA&CAO/NWR
24	Sikkim	NFR	GM/NFR	FA&CAO/NFR
25	Tamil Nadu	SR,ICF,MTP	GM/SR	FA&CAO/SR
26	Telangana	SCR	GM/SCR	FA&CAO/SCR
27	Tripura	NFR	GM/NFR	FA&CAO/NFR
28	Uttar Pradesh	NCR,NER,WCR,RE,DLW,RDSO	GM/NCR	FA&CAO/NCR
29	Uttrakhand	NR, NER	GM/NR	FA&CAO/NR
30	West Bengal	ER, SER, Metro Railways, CLW, RWP-Bela	GM/ER	FA&CAO/ER
31	Andaman and Nicobar Island	SR	GM/SR	FA&CAO/SR
32	Chandigarh	NR	GM/NR	FA&CAO/NR
33	Dadar and Nagar Haveli	WR	GM/WR	FA&CAO/WR
34	Daman and Diu	WR	GM/WR	FA&CAO/WR
35	Lakshadweep	SR	GM/SR	FA&CAO/SR
36	Puducherry	SR	GM/SR	FA&CAO/SR