



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

RBA No. 104/2017

GST Circular No. 43

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

27th July, 2017

General Managers,
All Zonal Railways/PUs

Sub :- GSTIN

Kindly connect instructions issued vide RBA No. 92 on 12TH July, 2017, wherein GSTIN number were circulated in respect of all the State/UT except Himachal Pradesh 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. GSTIN for the State of Himachal Pradesh has now been allotted and a consolidated 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:-

- To indicate correct GSTIN in all the fresh invoices issued by Zonal Railways both in on-line and off-line activities (manual billing);
- To intimate all the Stations/field formations responsible for issuing EFT/BPT/MR, etc to indicate the correct GSTIN while issuing the receipts;
- 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;
- To ensure that all vendors supplying Goods or Service indicate the correct GSTIN in all the Invoices raised by them;

2. The above instruction may be scrupulously followed.

DA:- As above

रेल मंत्रालय
Ministry of Railways
रेलवे बोर्ड / Railway Board
अनुलग्नक सहित जारी
Issue with Enclosure
हस्ताक्षर
Signature.....
जारी की तिथि
Date of issue.....

o/c

02/08/17

Anjali Goyal
Adviser / Accounts
Railway Board

