



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

RBA No. 106/2017
GST Circular No 44

No. 2017/AC-II/01/6/Cab.Sec

2nd August, 2017

General Managers,
All Zonal Railway/PU

Sub:- GST Implementation issues.

PMO vide their ID Note No. 280/31/C/02/2017-ES.I Vol.III dated 25.07.2017 has brought out certain social media references received in their office relating to either not charging GST or charging both GST and VAT. It has been advised that appropriate action may be taken in this regard. This matter has been examined in the Accounts Directorate and it is mentioned that instructions for levy of GST for services rendered by Railways to outside agencies viz., on Transportation of Passenger, Transportation of Goods and Rental of Immovable Property has been issued by the concerned Directorate of Railway Board from time to time. However, it is also equally important that the agency appointed by Railways to render a services viz., Parking Contractors, Catering Stall (mobile or static), Food courts at Railway Station or establishments also levy the GST Rates appropriately as per the GST Rules. In other words these Contractors have to generate the Tax Invoice containing their GSTIN, CGST/SGST--UTGST or IGST amount duly bifurcated, etc so that there is no case for any complaint from any quarters. It is therefore incumbent upon the executive Departments who administer these agency to advise the agencies of the compliances expected from them in the GST regime. Following action may kindly be taken by the nodal Officers in each Zonal Railways and Production units immediately:-

- a) Nodal Officer may direct all the Departments in their jurisdiction to immediately issue directives to raise GST Compliant Invoices. In fact the GST Registration of the agencies should be displayed in the premises;
- b) For the next few months, Officers may be directed to do test check of the agencies to ensure that they are carrying out activity as per the GST Rules. Some of the illustrative checks could be to call for the GSTIN registration certificate of the agencies, sample invoices of the services rendered by them to passengers, etc so that corrective action can be taken.

Compliance report in this regard may kindly be sent to Accounts Directorate by 16th August, 2017.

(Anjali Goyal)
Adviser Accounts
Railway Board

Copy to :-

1. FA&CAOs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board