



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

RBA No. 52/2017

No. 2017/AC-II/2/3

New Delhi, dated 04.05.2017

1. General Managers/FA&CAOs etc (As per standard List I)
2. All attached offices/Subordinates offices (As per standard List II)

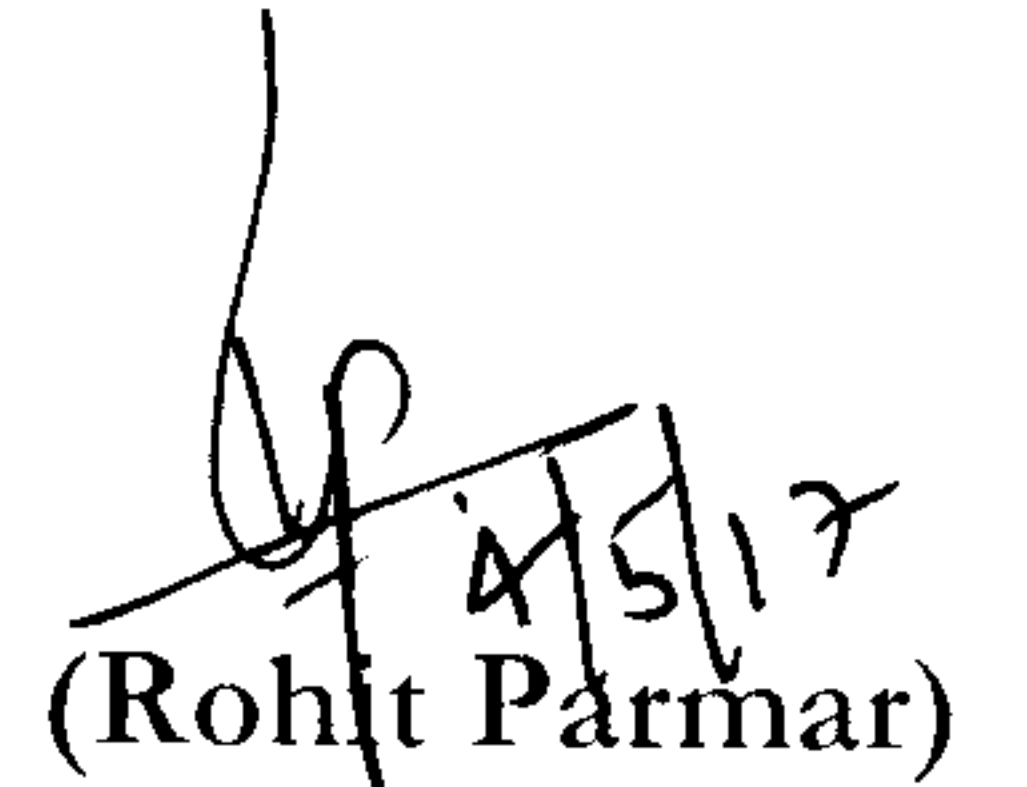
Sub: Introduction of new Primary Units for Goods and Service tax (GST).

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Advanced Correction Slip No. 134 amending Indian Railway Finance Code Vol. II (Second Reprint Edition 2008), Classification of Revenue Expenditure (Appendix - I) and Classification of Capital and Other Works Expenditure (Appendix-II) for introduction of new Primary Units for GST is enclosed for necessary action.

Contents of the correction slip may please be circulated suitably.

Kindly acknowledge receipt.

Encl.: As above.

  
(Rohit Parmar)

Director Finance/CCA  
Railway Board

1. Dy. C&AG (Railways) Room No. 224, Rail Bhawan, New Delhi (with 45 spare copies)
2. EDF(B)
3. AC-I (Comp), AC-III (6 copies), AC-IV, Code Revision, Accounts Inspection, Accounts Appropriation, Finance (Budget).

  
(Rohit Parmar)

Director Finance/CCA  
Railway Board

**Advance Correction Slip No.134**

**Indian Railway Finance Code Vol. II (Reprint Edition 2008)**

Please introduce the following new Primary Units for Goods and Service Tax (GST):

| <b>Classification of Revenue Expenditure<br/>(Appendix - I)</b> |    | <b>Classification of Capital and Other<br/>Works Expenditure (Appendix-II)</b> |    |
|-----------------------------------------------------------------|----|--------------------------------------------------------------------------------|----|
| Central GST (CGST)                                              | 72 | Central GST (CGST)                                                             | 63 |
| State GST (SGST)                                                | 73 | State GST (SGST)                                                               | 64 |
| Union Territory GST (UTGST)                                     | 74 | Union Territory GST (UTGST)                                                    | 65 |
| Integrated GST(IGST)                                            | 75 | Integrated GST(IGST)                                                           | 66 |

(Authority: Board's letter no. 2017/AC-II/2/3 dated 04.05.2017)