



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

RBA No. 93/2017  
GST Circular No 36

No. 2017/AC-II/01/18/GST-Queries

14<sup>th</sup> July, 2017

General Managers,  
All Zonal Railway/PU

**Sub:- GST interpretation-Transitional situations.**

Some of the Zonal Railways have been seeking clarifications relating to levy of GST or Service Tax post 1<sup>st</sup> July, 2017 related to supply of Output Services (other than reverse charge). It is expected that the GST Consultant engaged by respective Railways will be in a position to attend to such compliance queries. However, for the sake of clarity, Railway Board had sought the opinion of GST Consultant and based upon their opinion, following transitional situations are brought out for compliance. Please note that the service tax collected should be factored in the final Service Tax Returns to be submitted by all the Zonal Railways.

| Issuance of Invoice by IR | Date of                          |                              | GST Implications   |
|---------------------------|----------------------------------|------------------------------|--|
|                           | Receipt of Payment/Advance by IR | Completion of Services by IR |  |
| Before 01.07.2017         | Before 01.07.2017                | Before 01.07.2017            | <p>Point of taxation of this transaction arises before 01.07.2017. Therefore, Service Tax will be payable.</p> <p><b>Note:</b> By virtue of the deeming fiction created by Rule 2(e) of the Point of Taxation Rules, 2011 (POTR) which equates point of taxation under POTR to mean the point in time when a service shall be deemed to have been provided, the point of taxation may be referred in order to levy Service Tax on a service rendered under section 66B of Chapter V of the Finance Act, 1994</p> |
| Before 01.07.2017         | After 01.07.2017                 | Before 01.07.2017            |  |
| Before 01.07.2017         | After 01.07.2017                 | After 01.07.2017             |  |
| Before 01.07.2017         | Before 01.07.2017                | After 01.07.2017             |  |
| After 01.07.2017          | Before 01.07.2017                | After 01.07.2017             |  |
| After 01.07.2017          | Before 01.07.2017                | Before 01.07.2017            |  |
| After 01.07.2017          | After 01.07.2017                 | Before 01.07.2017            | Point of Taxation arises after 01.07.2017. GST will be applicable  |
| After 01.07.2017          | After 01.07.2017                 | After 01.07.2017             | Tax will be payable as per the provisions of GST Law.  |

(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