



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

Meeting Notice
Most Immediate

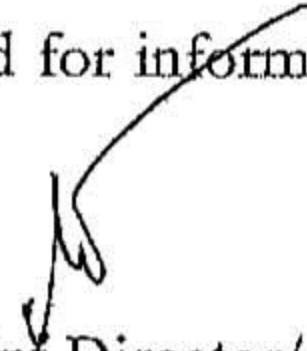
No. 2017/AC II/1/6/GST Meeting

24th September, 2018

1. EDRS/G, EDTT(S), EDME(Dev.), ED/Infra-Civil, EDCE/G, EDTC/R (Members of ED level Empowered Committee on GST, Railway Board);
2. EDF, EDF/RM,(Special Invitee);
3. Dir/C&IS, ED/ERP, Director (Dev./Electrical), JS/G-II, Director/IH, DRS/IC, Director/Signal-II, DTC/G, DTK-M, DME/P-II, DIG/MAC (Director level GST Cell, Railway Board)

Sub:- Meeting Notice.

Minutes of the Empowered Committee meeting held on 20.9.2018 is attached for information and necessary action.


Joint Director/Accounts
Railway Board

Copy for kind information to :-

1. PPS to AM/C, AM/C&IS, AM/CE, DG/RS, DG/S&T, Railway Board;
2. Managing Director, Centre for Railway Information System, Chanakypuri, New Delhi 110 021;
3. PPS to PED/Accounts, DFS(1), Railway Board
4. M/s Lakshmikumaran and Sridharan, GST Consultants

**Record of Discussion of ED level Empowered Committee on GST and GST cell meeting
held on 20th September, 2018 in Railway Board**

Present in Meeting

A. Empowered Committee - Railway Board

- 1) Ms. Anjali Goyal, Adviser/Accounts -- Convener
- 2) Shri Mahesh Chandra, EDRS/G --Member
- 3) Shri P S Gupta, EDCE/G --Member
- 4) Shri Barjesh Dharmani, EDTCR --Member
- 5) Shri Rahul Agarwal, EDTT/S --Member
- 6) Shri Mayank Tewari, EDME/Dev --Member

B. Officers of Directorates, Railway Board

- 1) Shri Sanjeev Jain, EDF
- 2) Ms. Namita Mehrotra, EDF/RM
- 3) Shri Vikas Kumar Sinha, DFS(I)
- 4) Shri Kanwalpreet, DRS/IC
- 5) Shri Arjun Singh Tomar, Director/Signal
- 6) Shri V Prakash, Joint Director Accounts

C. Officers from CRIS

- 1) Ms. Preeti Jha, GM/F/CRIS
- 2) Shri Vineet Dwivedi, GM/AIMS/CRIS
- 3) Shri Ajaya Srivastava, PPE/AIMS/CRIS
- 4) Shri Satya Panigrahi, PPE/FOIS
- 5) Shri S L Sharma, PO/FOIS
- 6) Shri Ankur Rastogi, SPE/CRIS
- 7) Shri Ranjeet Kr. Choudhary, SPE/CRIS

D. Representatives from M/s Lakshmikumaran and Sridharan, GST Consultants

- 1) Shri K Srikanth, Partner
- 2) Shri Tushar Mittal Associate
- 3) Shri Aman Deep Singh, Associate

-X-X-X-

PED/Accounts welcomed the participants and mentioned that Department of Revenue has issued a notification relating to GST-Tax Deducted at source and mentioned that this meeting is

24/9

intended to sensitise all the Members of GST Empowered Committee, GST Cell Railway Board and CRIS so that there is preparedness in the GST compliance.

Following issues were discussed and minutes of the meeting is as follows:-

Issue	Minutes
Introduction of TDS on GST	<ul style="list-style-type: none"> • Department of Revenue vide notification No. 50/2018-Central Tax dated 13.9.2018 has notified that section 51 of the CGST Act, 2017 shall come into force w.e.f. 1.10.2018; • This means that following person/ assessee shall be liable to deduct TDS: <ol style="list-style-type: none"> 1. A department or establishment of the Central Government or State Govt; 2. Local authority; 3. Governmental agencies; and 4. the following persons or category of persons notified by Government, namely:- <ol style="list-style-type: none"> 1. an authority or a board or any other body,- <ol style="list-style-type: none"> 1. set up by an Act of Parliament or a State Legislature; or 2. established by any Government, 2. Society established by the Central Government or the State Govt or a Authority under the Societies Registration Act, 1860 (21 of 1860); 3. Public sector undertakings. <ul style="list-style-type: none"> • Rate of TDS is 1% CGST and 1% SGST/UTGST. • <u>At present there is no TDS on IGST.</u> • TDS is applicable Payment made or credited to the supplier of taxable for goods/services or both, where there is total value of such supply, under a contract, exceeds Rs. 2,50,000 (<i>Section 51(1)</i>) • TDS to be worked out on the Taxable Supply excluding GST; • TDS deducted for a month should be remitted to Central Government on or before 10th of the following month; • TDS Certificate to be issued within 5 days from the deposit of Tax; • Failure to deduct TDS will result in penalties as per the CGST Act; • Accounts Directorate has issued detailed circular vide RBA No. 97, 98 and 99
TDS Matrix	Accounts Directorate has brought out various scenarios under which TDS is to be deducted on the payments made or credited to suppliers of goods or services in RBA No. 98/2018, which should be strictly followed.

[Handwritten Signature]