

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

No: TCR/1078/2017/19

Date :10.08.2017

To be issued through mail/post copy

CPM/ FOIS,  
Camp: CRIS, Chanakyapuri,  
New Delhi – 23.

Sub : Levy of Goods & Service Tax (GST) on Transportation of  
Goods by Rail.

Ref: 1. GM/FOIS letter no.2017/CRIS/NDLS-HQ/AD/RLYBOARD/  
FOIS/MISC. CORR/0026/ Pt-1 Date 30-06-2017.

2. Railway Board letter no. TCR/1078/2017/19 Date 01-08-2017.

Reference above, clarifications as sought are annexed herewith please  
(except for Para 2.0).

DA : As above

*Shilpi Bishnoi*  
10.08.17

(Shilpi Bishnoi)

Director Traffic Commercial (Rates)  
Railway Board

| Questions with comments regarding implementation of GST raised by CRIS |  |  |   |
|--|--|--|---|
| Relevant para of RC.19/2017  | Issue  | Current Implementation   | Comments  |
| 4.0  | Recording of CR Notes issued for refund of GST collected on WRF in the utility created by CRIS | Facility of capturing any manual transaction in freight is currently not available as there is an understanding that any manual entry in freight operations shall be done away with.   | TMS has a facility for entry of details in case of manual (non e-payment) transactions against issue of MR. GST related details in case of refund due of WRF against CR Note shall be captured in off-line utility created by CRIS  |
| 6.0  | Sharing of RR as Tax Invoice to the customers via e-mail                                       | This facility needs to be designed and shall require about 15 days of design & development time. Also, the format of RR to be shared via e-Mail needs to be approved by Railways as there is no way of reproducing a 132 column physical RR actually issued. However, an A4 format RR (non-signed) can be shared with customer through e-mail. | 3 <sup>rd</sup> Foil of the RR can be called 'Invoice to customer'. Additionally all requisite details of RR shall be captured in the 'A4 format of RR' is to be shared with the customer. Customer will need to get it signed and stamped by Chief Goods Supervisor since issuance of tax invoice duly signed by authorized signatory is an essential requirement under GST Act. |
| 7.1  | Non-availability of Railways GSTIN for each State  | GSTIN details provided along with approach paper for Testing have been configured on live system and same shall be printed on RR/Tax Invoices generated through system. Same shall be replaced with actual GSTIN details once received from Railways.  | A list of State/UT alongwith GSTIN number allotted by GST Network is attached as Annexure-A with RBA No.92/2017 dated 12.07.2017. May also refer to FAQs of GST at <a href="http://www.indianrailways.gov.in">www.indianrailways.gov.in</a>   |
| 7.4  | Collection of GST on 'To-pay' RR generated through FOIS.                                       | Issue of "To-Pay" RR is currently only available for movement of HSD for RAIL. Since, there is an understanding of this office (based on discussion with your office) that such scenario shall be done away with by Railways, Issue of "To-Pay" RRs through FOIS has been restricted presently.  | Please refer to letter No.TCR/1078/2006/15 pt. dated 14.07.2017 and guidelines/ procedure communicated via SMS till issue of any further instructions.  |

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| 7.5  | Since freight is not calculated or printed in case of 'weight only' RRs, working out GST on same shall not be possible through system.   | Booking under "weight only" scheme has been suspended through FOIS/TMS as only a few such cases are observed over IR. Also, there is an understanding that such scheme shall be done away with by Railways.   | The 'weight only' system had been discontinued in 2010 ( <i>refer Board's letter No.TC-I/2005/104/1-Pt1 dt.01.02.2010-copy enclosed</i> ). As per existing goods tariff, prepayment of freight is compulsory for all commodities. |
| 7.7  | Since, as also being done in service tax regime, any rule of taxation is applicable based on loading date and not on date of collection, same needs to be applied in GST regime. | Undercharges collected at destination shall fall under ambit of GST only if the invoice date is on after 1 <sup>st</sup> July 2017. For cases where invoice date is before 1 <sup>st</sup> July 2017, service tax, as applicable, shall be levied by system | Agreed.   |
| 7.12 | Confirmation of Code   | FOIS is using Service Code as "996512" for Service "Transportation of Goods by Rail". Same is also being printed on RR/Tax invoices generated through system.   | Service Code "996512" denotes for railway transport services of goods including letters, live animals, parcels, households & office furniture, inter-modal containers, bulk cargo etc.  |