

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

No : TCR/1078/2017/05 Pt.

New Delhi, Date : 26.07.2017

Chief Commercial Manager  
Northern Railway, New Delhi,  
Southern Railway, Chennai,  
South Western Railway, Hubli,  
Western Railway, Mumbai.

**Sub : Accountal of GST on account of various 'Forms' revised after implementation of GST.**

A reference has been received from Northern Railway, wherein it has been suggested that extant practice of sending all EFTs to Traffic Accounts may be continued, and that Traffic Accounts continue processing the same for earning accountal as well as for handling entire taxation issues. Further since EFTs carry all GST details, wherever realized, the GST data entry on Off-Line module or any other suitable portal should be done by Traffic Accounts Office. Your Railway's views/suggestions on same are solicited, Zonal Railways are also requested to provide procedure details of sending the details/reports on manual Booking/Payments from various Points-Goods Sheds/Parcel Offices/Booking Offices to accounts as followed pre-GST.

DA: As above

*Shilpi Bishnoi*  
26/07/17

(Shilpi Bishnoi)  
Director Traffic Commercial (Rates)  
Railway Board.

Pl. Issue  
on 27/7/17  
Sam

o/c

Ministry of Railways
Railway Board
Issue Date: 22/07/17
Signature: .....
Date of Issue: .....

Sub 16

Northern Railway

A.M (Comm.)

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Head Quarter Office,  
Baroda House,  
New Delhi

No. : 36-RD/GST/2017

रेल मंत्रालय (रेलवे) Ministry of Railways (Railway Board)	Dated 13/07/2017
14 JUL 2017	
के. रा. से./C. R. No.....	
अनुभाग डा. सं.....	
Section Dy. No.....	
वर्गीकरण/Classification	

✓ Additional Member (Commercial),  
Railway Board,  
Rail Bhawan,  
New Delhi.

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19/7

**Sub: Accountal of GST on account of PW Bill and RR.**

- Ref: (i) ED TC (Rates) Railway Board's RBA No. 72/2017 dated 09.06.2017.  
(ii) Freight Marketing Circular No. 08 of 2017 dated 29.06.2017.  
(iii) Rates Circular No. 19 of 2017 dated 30.06.2017.

In reference to above, the following is submitted for your kind perusal.

1. Freight forwarding note shall be revised to include GSTIN (in case of registered customers). The e-mail of the customer shall be capture for future use, if any. Manifest for leaseholder will also be revised to incorporate GST related information of leaseholder.
2. In respect of manual booking of goods and parcel, CRIS needs to create web based application which will have the option of getting the data manually. This web based application shall be used to post the mandatory data to the GST portal. Access points to the web application will be in each divisional office with user name and password. Therefore, in case of Manual locations the PWB information/Luggage ticket information can be fed in to the system in the Divisional Hqrs. One copy of the manual RR/PWB/MR can be transferred to a centralized location in the Sr DCM office, which can feed in the required data and transfer the tax invoice online to the customer.
3. Instead of issuing separate Tax invoice the RR/PWB/MR will also be treated as tax invoice. For other sources of revenue, the money receipt shall be the tax invoice.
4. The manual RR/PWB/MR will be revised to incorporate the GST mandate information. However, till the supply of fresh stationary the stations may feed the GST data manually on the existing PWB/MR.

Amk  
EDTC  
A.M  
decisions  
19/7/17  
Immediate pls. link with earlier letter. DTU  
19/7/17  
DTCR


The following fields will have to be added to make RR and PW Bills as Tax Invoice:-

- Name, address and GSTIN of the supplier (booking railway)
- Name, address and GSTIN or UIN, if registered, of the customer
- Name and address of the recipient and address of delivery alongwith the name of state and its code, if such recipient is un-registered and where the value of taxable supply is fifty thousand rupees or more
- Accounting code of the services
- Description of services freight transport
- Taxable value of supply of goods or services or both taking into account discount or abatement, if any
- Rate of tax
- Amount of tax charged
- Place of supply alongwith the name of state
- Whether tax is payable on reverse charge basis
- Signature or digital signature of the supplier

In view of the foregoing, it is proposed that the accountal for GST may be done as per the following. It may please be noted that Accounts department is handling entire taxation issues.

1. PW Bills and RRs should continue to go directly to Traffic Accounts office so that earning accountal is not delayed or missed.
2. Since PW Bills and RRs carries all the details wherever GST is to be paid, the GST data on PW Bills and RR should be entered at or by Traffic Accounts office.
3. This will be consistent with the Accounts department looking after the entire taxation job of earnings.

It is therefore requested to look into the matter and issue instructions at an early date so that uniform practices are there all over Indian Railways.

  
(Devesh Misra)

Chief Commercial Manager

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