No.TCR/1078/2019/06

New Delhi dated 17.09.2019

Principal Chief Commercial Manager
All Zonal Railways.

CAO/FOIS
CRIS Complex,
Chanakyapuri, New Delhi


On the above cited subject please find enclosed copy of letter No.2017/AC-II/1/6/GST/Main/Vol.III dated 03.09.2019 regarding registration of GST in Union Territory of Jammu and Kashmir and Ladakh, which is self explanatory. It is advised that all necessary action shall be taken to levy GST at prescribed rate on all notified inter and intra state transportation of goods by Rail regarding the Union territories viz. (1) Jammu and Kashmir and (2) Ladakh.

(Mahender Singh)
Deputy Director, Traffic Commercial (Rates)
(Railway Board)
No. 2017/AC-II/1/6/GST/Main/Vol.III

3rd September, 2019

1. General Managers, All Zonal Railways and Production Units;
2. ED/LR/G, EDTT/S, EDME/Dev., ED/Infra-Civil, EDCE/G, EDTC/R (Members of ED level Empowered Committee on GST, Railway Board);
3. Diz/C&IS, ED/ERP, Director (Dev./Electrical), JS/G-II, Director/IH, DRS/IC, Director/Signal-III, DT/G, DTK-M, DME/P-II, DIG/MAC (Director level GST Cell, Railway Board)


Consequent upon re-organisation of the State of Jammu and Kashmir, 2 Union Territories viz., (1) Jammu and Kashmir and (2) Ladakh has come into existence. As per section 2(103) of CGST Act, 2017, union territories having their own legislative assembly are treated as States and applicable CGST+SGST is levied on intra-state taxable supplies. While Union Territory of Jammu and Kashmir is having own legislative assembly gets the status of State for levying CGST+SGST on intra-state taxable supplies, Union Territory of Ladakh would be required to levy CGST+SGST on inter-state supplies till UTGST Act, 2017 gets amended by the Central Government. The effective date of implementation of the aforesaid re-organisation would be w.e.f. 31.10.2019. Following is the type of Supplies and Tax type that is applicable for the supplies getting initiated from the Union Territories.

<table>
<thead>
<tr>
<th>S.No.</th>
<th>Supply type</th>
<th>Tax type</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Intra-state supply from Jammu and Kashmir (J&amp;K)</td>
<td>CGST+SGST</td>
</tr>
<tr>
<td>2.</td>
<td>Intra-state supply from Ladakh <em>(Once the UTGST Act is amended)</em></td>
<td>CGST+UTGST</td>
</tr>
<tr>
<td>3.</td>
<td>Inter-state supply from J&amp;K or Ladakh to any State/UT</td>
<td>IGST</td>
</tr>
</tbody>
</table>

All the Directorates may kindly note the above and intimate whether there is any Office set up in the Union Territory of Ladakh, for carrying out any Railway related Output Services. If there is any Railway Offices set up or any Output Services is carried out then the same may be brought to the notice of Accounts Directorate to ensure GST Compliances. This may kindly be treated as ‘Most Urgent’. Information may be provided by 9th September, 2019.

(Anjali Goyal)
Principal Adviser/Accounts
Railway Board

Cc: To:
1. Director, Finance, CRS.
2. pps to all Board Members.