GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
रेलवे बोर्ड (RAILWAY BOARD)

No.TCR/1078/2020/GST/E-Invoice/CONCOR/3332621
New Delhi, dated: 01.01.2021

Principal Chief Commercial Manager, &
Principal Chief Operations Manager,
All Zonal Railways.

Sub: Issue of GST compliant E-Invoice from 01.10.2020.

Many representations have been received in Board’s office on the above subject
and requesting for e-invoice on transportation of goods trains including
containers.

Matter has been examined in consultation with Associate Accounts of Ministry of
Railways and it is advised that Indian Railways is exempted from issuing e-
invoice at entity level itself and is exempted from complying with provisions of
e-Invoicing with respect to B2B supplies made by Indian Railways; and from
complying with capturing of QR code in invoices with respect to all B2C supplies
made by Indian Railways. The same was also iterated vide Board’s letter no TC-

(KK Mishra)
Director, Traffic Commercial (Rates)
Railway Board
kk.mishra@gov.in

No.TCR/1078/2020/GST/E-Invoice/CONCOR/3332621
New Delhi, dated: 01.2021

Copy for information and necessary action to:

1. Principal Financial Advisers, All Indian Railways.
2. The Dy.C&AG (Railways), Rail Bhawan.
3. Managing Director, CRIS Chanakya Puri, New Delhi-110023.
4. The Chief Administrative Officer, FOIS/CRIS, Chanakya Puri, New Delhi-23.
5. Managing Director, Konkan Railway Corporation, Belapur Bhavan, Plot No. 6,
Sector-11, CBD Belapur, Navi Mumbai – 400014.
6. CMD/CONCOR, New Delhi.
7. Gateway Rail Freight Limited, (011-40554400 & 40554413), w.r.t. letter
8. Secretary General, Coal Consumers’ Association of India, (email
sec.cca@gmail.com ) w.r.t. letter No.CCAI/RLY-RPTN/44-46/230/2020-21
9. Director General, RDSO, Manak Nagar, Lucknow.
10. GS/IRCA, New Delhi.
11. Director General, Railway Staff College, Vadodara.
12. Director, Indian Railways Institute of Transport Management, Campus; Hardoi
Bye Pass Road, Village & Post Office Kanausi, Manak Nagar, Lucknow.

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Director Traffic Commercial (Rates)
Railway Board
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Copy for information to:
OSD to M(O&BD) for kind information of M(O&BD),
PSO to M(F)RB for kind information of M(F)RB,
PPS to: AM/C, AM(T), AM (Vig), AM(Revenue),
PED/TT(M),
EDTC(R), ED(FM),EDF(C), EDTT(F), EDTT(S),
TC(CR), F(C) Branches of Railway Board.
No. TC-II/2020/2910/GST Matters

Principal Chief Commercial Managers.
All Zonal Railways.

Sub: E-invoicing requiring change in procedure for issuing tax invoices.


In reference to the above letter the matter has been examined in detail. "Ministry of Finance (Department of Revenue) has clarified in the FAQs on e-Invoicing that any entity which is providing any exempted Services are exempted from issuing e-Invoice. Since Indian Railways is exempted from issuing e-Invoice with respect to providing Transportation of Passenger, exemption from issuing e-Invoice is available at entity level. In view of the above, it is clarified as follows:-

a. E-Invoicing: IR is exempted from complying with provisions of e-Invoicing with respect to B2B supplies; and

b. QR Code: IR is exempted from complying with capturing of QR code in invoices with respect to all B2C supplies.

This issues with the concurrence of Finance and Accounts Directorates of the Ministry of Railways.

Necessary action may be taken in respect of above.

(Sumeet Singh)
Joint Director Traffic Commercial (G)
Railway Board.

No. TC-II/2020/2910/GST Matters

Copy to:-
1. Dy. Comptroller & Auditor General of India (Railways), Room No. 224, Rail Bhavan, New Delhi.
2. PFAs, All Zonal Railways
3. Principal Directors of Audit, All zonal Railways

Copy forwarded for information & necessary action to:
1. CRB, MT, FC, Railway Board.
2. AM/ Revenue, PED/CHG, ED/C&IS, EDIP Railway Board.
3. MD/CRIS, Chankyapuri, New Delhi for information and necessary action.

(Sumeet Singh)
Joint Director Traffic Commercial (G)
Railway Board.