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कार्यालय
महाप्रबन्धक (कार्मिक)
गोरखपुर।

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क्रमांक- 119/2017

सं0 का/131/2/पार्ट-5/चार

दिनांक 03-07-2017

सचिव/महाप्रबन्धक
सचिव/अपर महाप्रबन्धक
सभी विभागाध्यक्ष
सभी मण्डल रेल प्रबन्धक
सभी कार्मिक अधिकारी
सभी मुख्य कारखाना प्रबन्धक
सभी अतिरिक्त मण्डलाधिकारी/स्थापना
पूर्वोत्तर रेलवे।

विषय:-भारतीय रेलों पर वस्तु सेवाकर के क्रियान्वयन के सम्बन्ध में।

रेलवे बोर्ड का पत्र सं0 2016/एसी-11/1/6/204 दिनांक 12 मई 2017 (आरबीए सं0-55/2017/जीएसटी सरकुलर-8/2017) एवं अध्यक्ष रेलवे बोर्ड का अर्द्धशासकीय पत्र सं0 2016/एसी-11/1/6/जीएसटी दिनांक 09.06.2017 की अंग्रेजी प्रतिलिपि सूचना, मार्गदर्शन एवं आवश्यक कार्यवाही हेतु संलग्न कर प्रेषित की जा रही है।

संलग्नक/यथोपरि

(Signature)
03.07.17

(ए0 के0 सिंह)

उपमुकाधि/अराज.

कृते महाप्रबन्धक/कार्मिक

प्रतिलिपि निम्न को सूचनार्थ एवं आवश्यक कार्यवाही हेतु प्रेषित :-

- 1- महामंत्री/एन.ई.रेलवे मजदूर यूनियन/गोरखपुर - 40 प्रतियों में।
- 2- महामंत्री/प्रमोटी अधिकारी संघ/पूतरे/गोरखपुर - 02 प्रतियों में।
- 3- महामंत्री/रेसुब एशोसियेशन/पूतरे/गोरखपुर - 02 प्रतियों में।
- 4- पूर्वोत्तर रेलवे प्रथम श्रेणी अधिकारी संघ/गोरखपुर - 01 प्रति में।
- 5- महामंत्री/एससी/एसटी एवं ओबीसी एशोसियेशन/गोरखपुर - 02 प्रतियों में।
- 6- मुकाय्याधी/एमपीपी को वेबसाइट पर अपलोड हेतु - 01 प्रति में।

(Signature)
03.07.17
कृते महाप्रबन्धक/कार्मिक

भारत सरकार
रेल मंत्रालय
रेलवे बोर्ड

2/11/2017

No. 2016/AC-II/16

General Managers
All Zonal Railways

FAECAD
North Eastern Ry.
Gowakh Puri

Sub: Implementation of GST on Indian Railways

As you are aware, Goods and Service Taxes shall be applicable across the country from 1st July 2017. Indian Railways, as supplier of transport and miscellaneous services will be required to levy GST on such transactions and remit it to the Government. Also, Railways as consumer of services and goods, shall be taxed under the provisions of the GST law and will be able to claim credits for certain taxes paid. Looking at the complexity and scope of work involved, Railways and Production Units have been advised vide letters of even number dated 20/1/2017, 8/3/2017 and 19/4/2017 to constitute a GST cell and engage Consultants to gear up for the GST regime.

Implementation of GST involves all Departments of the Railways. Hence, it is reiterated, that, each Railway must immediately constitute a GST cell. The feedback given by Railways is at Annexure A. The complexities of GST compliance require that this GST Cell be headed by AGM, with SAG level representation of all disciplines, at the Zonal HQs. Monitoring of GST preparedness will require daily review by the GST Cell, given the fast approaching deadline of 1/7/2017 for GST roll out. The roles and responsibilities of Zonal Railways are at Annexure B.

The immediate Action Areas for monitoring by the GST cell under AGM are listed below.

1. Computerizing primary information on Output Tax

i. GST compliance is primarily IT driven. All compliance reports will be on IT platform. As per draft GST Rules, each invoice issued for services/rendered/supplies made by IR should contain following fields.

- Name, address and GST Identification Number (GSTIN) of IR for each state.
- Consecutive serial number of the Invoices (ticket stationery no./PNR/FNR/Invoice, as the case may be) with a continuity check.
- Date of issue of the Invoice,
- Name, address and GSTIN or UIN, if registered, of the recipient,
- Name and address of the recipient and the address of the delivery,
- HSN code (for supplies) or Accounting Code of service (for services),
- Description of goods or services.
- Quantity and unit,
- Total value of Supply of goods and/or services,
- Taxable value of supply of goods and/or services taking into account discount or abatement, if any,
- Rate of tax (Central GST, State GST, Inter State GST, Union Territory GST or cess),
- Amount of tax charged in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess),

RBA No. 55/2017
ST (Circular No. 8/2017
12 May 2017

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m. Place of supply along with the name of State (in case of a supply in the course of inter-State trade or Commerce),

n. Whether the tax is payable on reverse charge basis?

o. Signature or digital signature of the supplier or his authorized representative (exemption is being sought in respect of PRS/UTS/ FOIS issued tickets/ invoices).

For transactions that are captured on Centralized Software like PRS/UTS/FOIS for Earnings and IPAS for Expenditure; necessary changes in software for providing additional fields in database, will be undertaken by CRIS.

However, several transactions of Receipts are still not computerized, like Parcel Traffic, Way Leave charges, Excess Fare Tickets, Catering Stalls, Siding charges, Bills Recoverable, Interest and Maintenance charges, Rental for Buildings etc. Each of the concerned Departments responsible for processing bills/contract agreements, must ensure that information stated at Para (1i) above is collected and computerized for every such transaction. The information may be collected in Excel formats for transfer to CRIS, daily, to enable uploading the same on the GST Network and for periodic GST Returns. A list of reports that are to be filed with GSTN are enclosed as Annexure C. A copy of available Report Formats is at Annexure D.

It may be noted that failure to collect and report Goods and Services Taxes due, would be non-compliance of GST Bill provisions and will be liable to attract penalties. Similarly, failure to capture GST related details of all taxes paid on Inputs will prevent claim of Input Tax Credit, denying IR of potential benefit of GST regime. As the GST details are to be uploaded by 10th of next month, each of the concerned Departments responsible for processing bills/contract agreements, must ensure that information stated above is collected and computerized for every such transaction. Thus, it must be ensured that the concerned departments nominate the officer(s) from their department to issue invoice(s).

2. **Serially numbered Invoices:** GST Bill provisions require generating a numbered Invoice for Output and Input Taxes collected/paid. Invoice arrangement for centralized Applications like PRS/UTS and FOIS will be taken care of by CRIS. However for other transactions like indicated in Para 1b above, and for Taxes paid on Inputs like purchase of Stores and Services by Railways, each Department may develop a serial number with a Continuity check, for all Invoices that relate to Tax Collected from Customers of Railways' services. This will be proof of Tax Collected and will enable claiming tax credits.

3. **Computerising Primary information on Input Tax Credits**

i. **Modification in IPAS:** As per Draft GST Rules, Tax Invoices, which the supplier/vendor will prefer to the Railway, should contain following fields.

- a. Name, address and GST Identification Number (GSTIN) of the supplier for each state.
- b. Consecutive serial number of the Invoices with a continuity check (This will be a proof for claiming tax credits).
- c. Date of issue of the Invoices.
- d. Name, address and GSTIN or UIN, if registered, of the recipient (IR)
- e. Name and address of the recipient and the address of the delivery.
- f. HSN code (for goods) or Accounting Code of service.
- g. Description of goods or services along with Contract Reference No. and/or Bill No.
- h. Quantity and unit.
- i. Total value of Supply of goods and/or services.
- j. Taxable value of supply of goods and/or services taking into account discount or abatement, if any.

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k. Rate of tax (Central GST, State GST, Inter State GST, Union Territory GST or cess),

- l. Amount of tax charged in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess),
- m. Place of supply along with the name of State (in case of a supply in the course of inter-State trade or Commerce),
- n. Whether the tax is payable on reverse charge basis? This field must separately be identified as the recipient of services/Goods supplied is liable to pay taxes without adjustments. Credit can be claimed later on.
- o. Signature or digital signature of the supplier or his authorized representative.
- ii. All the above fields will be made available in IPAS by CRIS. The concerned executive departments accepting supplier bills/invoices must ensure that the above fields are mentioned in the invoice of supplier of services/goods. If any of the above field are missing, the invoice should be returned to the supplier for completion of the details. Failure to do so will prevent Railways from availing Input Tax Credit as due..

4. Transition Database

- i. **Output services/ supplies:** Railways need to commence building a computerized Data base on Registration details of all registered customers. They must be asked to furnish their GSTIN numbers representing the States in which they are registered for GST, along with Address of Registered office, Place of Business in State etc.
- ii. **Input supplies/Services:** Similarly, IR need to commence building a computerized Data base on Registration details of Contractors/service provider/suppliers. The details of the Contractors/service provider/suppliers/Clients must be captured State wise, as the vendor may be registered in more than one state. Apart from above, email address of the supplier of goods/services may also be captured for any further correspondence. The database needs to capture details (except GSTIN) of unregistered suppliers also, if any, since Indian Railways shall be liable to pay GST under Reverse Charge on procurements from unregistered suppliers. All Services and Goods Suppliers of Railways must be asked to furnish their GSTIN numbers representing the States in which they are registered for GST, along with Address of Registered office, Place of Business in State etc.

This will enable smooth transition in to GST w.e.f 1st July 2017, and also for collecting Taxes and getting benefit of Input Tax Credit.

5. **Engaging Consultants:** Each Railway is advised to engage a Consultant for transition to GST, who will also help clarify details of Tax liability and facilitate timely uploading of information and Tax Reports on the GSTN, compliance with GST Act provisions etc.
6. **Timely sharing of information for filing of Return:** The output tax liability in case of non-computerised transactions as mentioned in Para 1(vi), will have to be advised to CRIS on a daily basis in a preformatted file (text/CSV) so that GST returns can be generated on time, as required under the GST Act.
7. **Digital Signature:** All Tax invoices under GST regime would require a digital signature.. Digital signature shall be necessary for Railways that are making taxable outward supplies to outside parties (eg. Deposit work for Outside Agencies). In such cases, an invoice must be generated containing all the requisite details as mentioned above under digital signature. Each Railway may identify the officer whose Digital signature will be affixed on Invoices. The identified person officer shall obtain a digital signature immediately.
8. **Training of Officers and Staff:** The role of Zonal Railways/Production Units that will serve as principal place of Business for the State /UT in which they are located is under

consideration. Officers and Staff of all Departments need to be trained in GST provisions for smooth performance of responsibilities under GST.

9. **Modifications in NIT, Acceptance Letters etc.:** The existing contract conditions may be reviewed and appropriate clauses may be provided in all new Notices for Invitation of Tenders and Acceptance Letters to indicate that the said supplier of goods and/or services would be subject to GST Act and Rules as applicable from time to time.

Action on the above points may be given priority and a Report on action taken may be submitted to Railway Board by June 10, 2017.

Anjali Goyal
Advisor (Accounts)

Enclosures: As above

Copy to:

1. PSO to CRB, for kind information of CRB
2. PSO to FC, for kind information of FC
3. PSO to MT, for kind information of MT
4. PSO to MRS, for kind information of MRS
5. PSO to MTR, for kind information of MTR
6. PSO to ME, for kind information of ME
7. PSO to MS, for kind information of MS
8. DG/RS, Railway Board, for kind information
9. FA&CAOs, Zonal Railways

The roles and responsibilities of Zonal Railways (GMs/PHoDs/FA&CAOs) in the Principal Place of Business in the State/UT of Registration as under:

1. Taking registration under GST regime
2. Transition from existing regime to GST
3. Payment of output tax liability for IR's outward supplies made in the State / UT
4. Taking input tax credit for the entire State / UT (registration - wise) for set-off against output tax liability for the entire State / UT
5. Filing of monthly / periodical / annual returns
6. Maintenance of accounts and records at Principal and Additional places business in the State/UT (Necessary utility will be developed by CRIS for this purpose)
7. Interaction with the tax authorities in respect of assessment, inspection, audit, advance rulings, appeals and other proceedings. Necessary inputs for this will be provided by other Zonal Railways//Production Units falling under their jurisdiction.

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Annexure C: List of GST Returns/Statements to be furnished by Registered Persons - Draft

1	Form GSTR-1	Details of outward supplies of taxable goods and/or services effected
2	Form GSTR-1A	Details of outward supplies as added, corrected or deleted by the recipient
3	Form GSTR-2	Details of inward supplies of taxable goods and/or services claiming input tax credit
4	Form GSTR-2A	Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier
5	Form GSTR-3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax
6	Form GSTR-3A	Notice to a registered taxable person who fails to furnish return under section 27 and section 31
7	Form GSTR-4	Quarterly Return for compounding Taxable persons
8	Form GSTR-4A	Details of inward supplies made available to the recipient registered under composition scheme on the basis of FORM GSTR-1 furnished by the supplier
9	Form GSTR-5	Return for Non-Resident foreign taxable person
10	Form GSTR-6	ISD return
11	Form GSTR-6A	Details of inward supplies made available to the ISD recipient on the basis of FORM GSTR-1 furnished by the supplier
12	Form GSTR-7	Return for authorities deducting tax at source
13	Form GSTR-7A	TDS Certificate
14	Form GST-ITC-1	Communication of acceptance, discrepancy or duplication of input tax credit claim
15	Form GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected as required under sub-section (1) of section 43C
16	Form GSTR-9	Annual return
17	Form GSTR-9A	Simplified Annual return by Compounding taxable persons registered under section 8
18	Form GSTR-9B	Reconciliation Statement
19	Form GSTR-10	Final return
20	Form GSTR-11	Details of inward supplies to be furnished by a person having UIN
21	Form GST-TRP-1	Application for enrolment as Tax return preparer
22	Form GST-TRP-2	Enrolment certificate as Tax return preparer
23	Form GST-TRP-3	Show cause to as Tax return preparer
24	Form GST-TRP-4	Order of cancelling enrolment as Tax return preparer
25	Form GST-TRP-5	List of Tax return preparers
26	Form GST-TRP-6	Consent of taxable person to Tax return preparer
27	Form GST-TRP-7	Withdrawal of authorization to tax return preparer

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मुकाबिले
मुकाबिले / प्रस्ता. 13/06/19
अध्यक्ष रेलवे बोर्ड
एवं
पदेन प्रमुख सचिव, भारत सरकार
रेल मंत्रालय
रेल भवन, नई दिल्ली-110 001
CHAIRMAN, RAILWAY BOARD

EX-OFFICIO PRINCIPAL SECRETARY,
GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
RAIL BHAVAN, NEW DELHI-110001

Dated. 09.06.2017

D.O. No. 2016/AC-II/1/6/GST

Dear General Manager,

As you are aware, Government of India is committed to rollout Goods & Services Tax(GST) on 1st July, 2017. Several instructions have been issued in this regard from time to time by Ministry of Railways to Zonal Railways and Production Units, outlining the implementation architecture and guidelines, for ensuring smooth compliance with provisions of GST Act and Rules.

2. By now, complexities involved in implementation of GST on Indian Railways must have been well-understood and GST Cells headed by AGM with PCE/CCM/CME/COS and other concerned officers constituted for smooth implementation and compliance. In the remaining few days, till 1st July 2017, it is of utmost importance that all preparatory activities are carried out and monitored so that there is no slack in readiness for 1st July, 2017. Thereafter, monitoring of compliance on collection of all manual invoices, feeding them on computers and sending them to CRIS will be necessary.

3. Adviser/Accounts, Railway Board will get in touch with the FA&CAOs for regular feedback on the status of progress and preparedness. Please ensure that the feedback is given to her without fail.

4. Any issue requiring clarification/resolution from Board may be brought to the Board's notice immediately and such issues must not be allowed to hinder compliance in GST provisions.

With best wishes,

Yours sincerely,

(A.K. Mital)

1. General Managers
All Zonal Railways/Production Units
2. Conv to- EC for information