

NORTH EASTERN RAILWAY
Rates Circular (Goods) No. 107 of 2018
(Case No. C/147/0/3/GST/RG/Pt.I)

**Sub. – Levy of Goods & Service Tax (GST) on charge for
issuing Rates Quotation/Certificate.**

A photo copy of Railway Board's letter no.TCR/1078/2012/24/Pt. Dt.18.10.2018 is enclosed for information and necessary compliance please.

All the Circulars issued on and after 01.01.2014 are also available on this railway's website www.ner.indianrailways.gov.in and the same can also be downloaded from the site.

DRM's to please ensure compliance by the staff. Staff concern to note and act accordingly.

Authority – Railway Board's letter no.TCR/1078/2012/24/Pt. Dt.18.10.2018.
DA/As above.

(Radhey Shyam)
SCM/FM

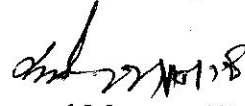
For General Manager/C

Dated 22.10.2018

No. C/147/0/3/GST/RG/Pt.I

Copy forwarded for information and necessary action to:-

- | | | | |
|----|---|----|--|
| 1 | All SS/SMs/NER | 13 | The GS/IRCA/New Delhi. |
| 2 | All DRMs/Sr.DCMs/DCMs/NER | 14 | Director, IRITM,Hardoi Bye Pass Road, Kanausi,Manaknagar,Lucknow |
| 3 | CCM/CCM(PS)/FM/ FA&CAO/
NER/GKP | 15 | Secretary,Rly.Rates Tribunal,5,P.V.Cherian
Rd.Egmore,Chennai-600105 |
| 4 | All PHODs/NER/GKP | 16 | Principal / Director of Audit/NER/GKP. |
| 5 | CCM, All Indian Railways | 17 | Principal/ZTS/ECR /MFP. |
| 6 | Dy.CCM/PS,Dy. CCO, DY.CCM/UTS,TC,
PO/NER/GKP | 18 | DY.CVO(T)NER/GKP |
| 7 | Executive Director (Rates) Railway Board, New Delhi. | 19 | DY. COM/FOIS/DY.COM GOODS/COACHING , STM COACHING
/NER/GKP |
| 8 | COM/CFTM/CPTM/NER/GKP | 20 | SCM/PS, SCM/FM/NER , SCM/UTS, SCM/TC, Secy. to CCM/NER |
| 9 | CCM/KRC, CBD Belapur, New Mumbai-10014 6 | 21 | Area Manager/NERGKP/GD,AreaOfficer,NER/Chhapra |
| 10 | MD/CRIS,Chankyapuri,New Delhi-23 | 22 | CPRO/N.E.Railway/GKP- For vide publicity.through suitable
notice in Print/Electronic Media. |
| 11 | CAO/FOIS Northern Rly. CRIS, Complex
,Chanakyapuri, New Delhi-23 | 23 | *Chief Commercial Controller NER, GKP – For Compliance. |
| 12 | Secretary to GM/NER/GKP's – For Kind
Information to GM. | | |


For General Manager/C

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

No.TCR/1078/2012/24/Pt.

Dated 18.10.2018

Principal Chief Commercial Manager
All Indian Railways.

Sub: Levy of Goods & Service Tax (GST) on charge for issuing Rates Quotation/ Certificate.

Ref: Board's Letter of even number dated 18.07.2017.

The issue of levy of GST on charge for issuing Rates Quotation/ Certification has been examined in Board's office and following is advised:-

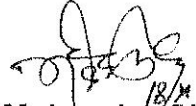
- (a) Rates Quotation Certificate (RQC) issued by Railways falls under Other Supporting Services for Railway transport.
- (b) If, RQC (more than Rs.5000/-) is to be issued to any business entity, then GST will be levied @18% (IGST) or 9% CGST & 9% SGST/UTGST payable by Railway customer under Reverse Charge Mechanism.
- (c) Following is the business rule for levy of GST :-

when Rates Quotation Certificate (RQC) is	Levy of GST
issued to Non-business entity	Exempt
issued to Business entity valuing more than Rs.5000/-, but turnover of entity is less than Rs.20 Lacs per annum	Exempt
issued to Business entity less than Rs. 5000/-	Exempt
valuing more than Rs.5000/- issued to Business entity having turnover of Rs.20 Lacs & more in previous financial year	Taxable under Reverse Charge Mechanism

- (d) The above transactions need to be reported in the GSTR3B Return; and accordingly, it may be ensured that Invoice data is correctly captured in CRIS Manual Utility, if there is no facility available in FOIS/TMS application.

This issued with the approval of Accounts Directorate of Ministry of Railways.

(This disposes off Northern Railways letter No.2023-R/GSP/GST/2018 dated .09.2018)


(Mahender Singh)
Dy. Director Traffic Commercial (Rates)
Railway Board

Copy to : CAO/FOIS for kind information and necessary action please;

EOS / GST
22/10/18
SOM/PM

AJT