

**EAST CENTRAL RAILWAY
GST CELL**


No. Books/GST/17-18/Pt I

Dt. 28/6/17

Ref: Guidelines on Earnings & Inter-State Supply of Railway Material

Vide letter No. Books/GST/17-18/Pt 1 dt. 28/6/17 above Guidelines have been issued to all Units and Divisions. It may be noted that Para 14 of the same, relating to “ **Interstate movement of Railway Material**” may be kept in abeyance.

Today during the Workshop on GST in New Delhi, it was informed that Railway has requested for waiver of GST on Inter-State movement of Railway material by Road. It is expected that a favourable reply will be received from Ministry of Finance.


(NARENDRA)
F&B CAO/WS T

AGM

CAO/Con North & South

All PHODs , SDGM

DRM DNR/DHN/MGS/SPJ/SEE

CMM/E, CCM (FM), CESE, CE(TSP), CSTE (W)

**EAST CENTRAL RAILWAY
GST CELL**

No. Books/GST/17-18/Pt I

Dt. 28/6/17

Sub: Guidelines on Earnings & Inter-State Supply of Railway Material

Reference: (i) Railway Board's letter No. 2016/AC-II/1/6 dt. 12/5/17 & 7/6/17 (RBA 55/2017 & 67/2017

(ii) Railway Board's letter No. 2016/AC-II/1/6/GST dt. 19/6/17 (RBA 74/17)

(iii) Railway Board's letter No. TC-II/2910/2017/GST/2 Dt. 09/06/2017 (RBA 72/17)& 23/6/17.

(iv)) Railway Board's letter No. 2017/RS(G)/779/2 dt 20/6/2017

Detailed guidelines have been issued by Railway Board vide above referred letters on action to be taken by different units wrt GST. All Divisions/ Units are requested to pursue the same and ensure that they are implemented.

1. Exempt categories of Service under GST: Under GST all sale of services by Indian Railways is subject to tax except for the following Exempt categories:

- i. Railway transport of Passengers, with or without luggage, except for travel by first class or AC class. (GST payable in these two cases).
- ii. Transport by Rail of:
 - relief martial for victims of natural or man-made calamities, disasters, accidents or mishaps.
 - Defence or military equipment
 - Newspapers or magazines registered with the Registrar of Newspapers
 - Railway equipment or material
 - Agricultural products.
 - Milk, salt and food grains including flours, pulses and rice
 - Organic manure.
- iii. Further, with reference to Retiring Rooms, where the daily tariff is less than Rs. 1000 per day. It is exempt from payment of GST.

2. Steps taken by CRIS for Manual Transactions:

- i. CRIS is making changes in the centralised software such as PRS/UTS/FOIS and PMS to ensure that for all such online transactions, the data is captured in the centralised software. For manual transactions, the data needs to be entered onto the CRIS utility package that will be made available. This is to ensure that details of all sale of services by IR/sundry earnings, where GST has been collected, are fully captured for uploading onto the GSTN portal. This is part of GST compliance rules and the statement to be so uploaded is called GSTR-1.
- ii. Please note that this GSTR-1 will be available to all users of IR services, who are registered under GSTN in the form of GSTR-2A. They will have to confirm the same. Hence any mismatch between ECRs GSTR-1 and our users leaves us open to

investigations on grounds of short deduction/non reporting etc. Further, all details of such transactions have to be intimated via GSTR-1 by 10th of the following month. This target date may be noted.

- iii. CRIS has prepared a format for the capturing the data required for issue of tax invoice in case of manual transactions and it is available under NR Website. It shall be uploaded over ECR website also under Accounts Department. The Form termed **"Form for Entry for GST Manual Transactions of Receipt"** henceforth referred as the **"FORM"** is enclosed as Annexure I.

3. **Issue of Tax Invoice:** Under GST a Tax Invoice has to be issued to all entities who are registered under GST. The tax invoice has to be signed manually/digital signature.

Further, complete details such as name, address etc has to be captured wherever the **value of the taxable supply is Rs 50000 or more.**

4. **Timeline for issue of Tax Invoice:** For services the Tax invoice has to be issued within 30 days from the date of supply of Services. For the time being, the user/Vendor/Contractor seeking tax Invoice may be asked to fill in the **"FORM"** in duplicate and one copy will be issued under signature to the Party. However, *no Tax Invoice will be issued for the moment pending further instructions.*

5. Wherever the customer who is using IR services (Parcel/Freight) demands a tax invoice, he should firstly fill up part A of the **"FORM"** and submit it.

For all cases of earnings- Parcel/Luggage/ Retiring Rooms/ Catering/ Siding charges/ Demurrage or Wharfage/ Electricity or Water Charge etc., wherever the taxable value of the transaction (value excluding GST) is Rs 50000/ or more, the User must be asked to fill in Part A of the **"FORM"**.

- At Para 10.2 of Part A of the **"FORM"** against **"Registered with GSTIN (Y/N):"** Vendor/contractor/user will state **"Y"** and at 10.3 furnish the GSTIN Number, if he is registered under GST.
- In case the Vendor/contractor/user is not registered under GST at Para 10.2 of Part A of the **"FORM"** he will state **"N"** and at 10.3 against GSTIN will draw a cross (X). Further he will also give an undertaking as given earlier at **Annexure III of the Responsibility Matrix.** The Undertaking should be taken in two copies one of which should be enclosed with the **"FORM"** and the other in the Contract file/ PW Bill.

On completion of the transaction, Part B should be filled up by the Railway staff.

Divisions may arrange to have multiple copies of the "FORM" printed and issued to the locations where the transactions are carried out.

6. The above Forms do not in any way dispense with the other procedures for booking of parcel, ticket etc. as per extant rules. The FORM is in addition to these.
7. For both PW Bills and MRs issued by the Station, where tax invoice is to be issued/ value is Rs 50000/ or more, both Part A and Part B of the **"FORM"** should be filled up and forwarded to the Division.

For transactions where the tax invoice is not required to be issued (Refer Para 3 above), Part B of the **"FORM"** should be filled up and forwarded to the Division. Part A should be

scored out. Two copies of the form should be taken and one retained while the other is sent to the Division. Data therefrom should be uploaded onto the CRIS software which will be made available.

8. Divisions may make arrangements for the capture of the data onto CRIS platform. Division should nominate sectional in-charge like CIT etc who will ensure that all manual receipt forms are transmitted to division on regular basis. A JS officer should be entrusted with supervision of this activity so that schedule of data entry is not violated '
9. For all MRs that are issued by the Cash office, Sr.DFMs will be responsible for relevant data capture into the CRIS software.
10. Details of all transactions that have been done in the month has to be uploaded onto GSTR-1 by the 10th of the following month. Hence Divisions may ensure that such details upto the last date of the month are uploaded on the CRIS portal in time.
11. Staff must be instructed that for all transactions where GST is collected, the GSTIN number of the Railway, the tax charged (IGST/CGST & SGST), Rate of Tax and Amount including any Cess is shown on the PW Bill/MR. " This will be in addition to the details being mentioned in the "FORM".
12. Please note that the rules for filling up the same have also been included in the "FORM".. Under "Instructions for filling the FORMAT", note that the
 - i. State Code is the Code for the different States as given at RBA 67/2017. The relevant Codes for ECR as per the same are:

State	State Code
Bihar	10
Jharkhand	20
MP	23
UP	09

- ii. Serial No. 5 of Part B- GSTIN number is the GSTIN number allotted to the Railway which has taken registration for that State. As per Railway Board's scheme the distribution in this regard is:

State	Railway taking GSTN Registration and owning GSTIN for the State	Includes	ECR Unit to use
Bihar	ECR	All IR units falling in Bihar- includes ECR + NER + ER + NFR	ECR Units in Bihar to use GSTIN of ECR.
UP	NCR	All IR Units falling in UP including of ECR	ECR Units in UP to use GSTIN of NCR for UP.

Jharkhand	SER	All IR Units falling in Jharkhand including of ECR	ECR Units in Jharkhand to use GSTIN of SER for Jharkhand.
MP	NWR	All IR Units falling in MP including of ECR	ECR Units in MP to use GSTIN of NWR for MP.

Currently, the Registration is under process and should be completed shortly. Vide Railway Board circular number RBA 74/2017, available on ECR web-site dummy GSTIN has been prepared which can be used for the meanwhile. However no Tax invoice should be issued till the GSTIN number has been issued.

iii. At Srl No 8 the registered place of business will the address as given by the Railway which has sought registration for the State. For Eg. Transactions in Dhanbad station the registered address shall be the address as given by SER. Shall be made available shortly.

iv. **Under Instructions to fill the FORMAT:**

a. Zone Code under Serial 6 : **Zone Code for ECR is 30**

b. In case of issue of MR for deposit of money related to sundry earnings/bills recoverable:

- Where MR is issued from the station, the station code is to be used.
- Where MR is issued by the Cash office, the Division Code under IPAS is to be used.

c. Where the payment is for "Bills Recoverable" the relevant Revenue Demand should be mentioned. It shall be a combination of the Abstract and Demand No. Eg for Demand 4 it will be : **B04**

d. The Service classification Code has been included in Annexure II. In case there are any classes of Service that have been left out, the same may be checked from ECR web-site. Further, Service classification and rates are available under cbec.gov.in

13. Payment of GST under Reverse Charge: For all cases of Sundry Earnings, where the Service provider for the Railway is exempt from registration under GST, the GST has to be paid by the Railways. In all such cases the Vendor/Contractor at 10.4 of Part A of **"FORM"** must specify that the GST is payable on Reverse Charge basis. (This is not applicable for direct sale of services by Railways such as Passenger, Parcel, Freight, hiring of retiring room etc.) It will apply only to small time licensing of Commercial plots for car/scooter parking, small Vending units, leasing of space for Commercial advertisement etc. Payment of Service tax on Reverse charge is already being practised and may be kept in view of proper action.

In all such cases, **the Vendor/Contractor must be asked to fill in Part A of the "FORM"**. At Para 10.2 of Part A of the "FORM" against **"Registered with GSTIN (Y/N):"** Vendor will state **"N"** and at 10.3 against **GSTIN will draw a cross (X)**. At Para 10.4 he will enter **"Y"** to


certify that tax is paid on Reverse charge basis. Further he will also give an undertaking as given earlier at **Annexure III of the Responsibility Matrix**. The Undertaking should be taken in two copies one of which should be enclosed with the **"FORM"** and the other in the Contract file/ PW Bill. **Divisions may take care to provide adequate copies of such undertaking.**


Please note that as per Section 2 (a) of the CGST Act, Aggregate Turnover means "the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess." **Hence Aggregate Turnover should not be confused with the Contract value.**


14. Interstate movement of Railway Material- Please refer to Para 1 (ii) above wherefrom it is clear that movement of Railway Material by Rail is exempt from GST. However, IGST is payable for any Inter-State movement of Railway Material by Road. Hence in all such cases the **"FORM"** has to filled up in duplicate where one copy should be furnished to the consignee to enable it to seek tax credit and one copy should be forwarded to Sr. DFM for uploading data in the CRIS utility. Part A will contain the consignee details including the relevant GSTIN number and Part B has to filled by the Issue office. **As a thumb rule wherever the GSTIN of the Consignee is different from the Unit issuing the Stores, both Part A and B of the "FORM" need to be filled up.**


15. Action to be taken by the Division:

- i. Action points as included in the Responsibility matrix are strictly carried out.
- ii. Divisions must put in place a mechanism to ensure that **"FORM" as filled up are received at the place of data entry.**
- iii. Infrastructure by way of IT requirements, net connectivity, expansion of PMS where warranted data entry operators etc should be identified and arranged as per extant rules.
- iv. Training of staff, particularly Commercial staff should be ensured to familiarise them with the relevant aspects of GST. Sr. DCM and Sr. DFM may make a joint program in this regard. **Please ensure intensive training/workshop of CTIs/ other supervisors and TIAs and direct them to visit the booking points from the 1st of July to ensure correct booking and data capture.**
- v. Training of staff of Engineering, Stores, Mech. etc. should also be arranged by the Sr. DFM in consultation with Branch officer and Accounts supervisors may be deputed to the transaction locations for sensitising the staff.


28/6/17.
CCM (FM)


28/6/2017.
FA&CAO(WST)


28/06/17
CE(TSP)


28.06.2017
CMM (E)

ANNEXURE - I

FORM.

Version 1.2.1, dated 23/06/2017

Form for Entry for GST Manual Transactions of Receipt		
Part A. To be filled by Representative of Vendor / Contractor (Recipient)		
1. Transaction Type (Collection / Cancellation):		
2. If cancellation, Old Invoice / Serial No:		
3. Station / Office:	4. Division:	5. Zone:
6. Railway Department:	7. State:	
8. Nature / Purpose of Transaction:		
9. Goods and Services Description:		
10. Recipient's Details		
10.1 Name:		
10.2 Registered with GSTIN (Y/N):	10.3 GSTIN:	
10.4 Is Tax Payable on Reverse Charge Basis (Y/N):		
10.5 Registered Address:		
10.6 Email Id:	10.7 Phone:	
10.8 Place of Supply / Service and Address:		
10.9 Place of Delivery of Service and Address:		
10.10 Signature / Name of Representative / Vendor:		
Part B. To be filled by Railway Official (Supplier)		
Imp: Serial number must be printed on the CR/MR/PW bill etc.		
1. Serial No:		
2. Invoice Issue Date: (ddmmyy)	3. Station Code / Cash Office :	
4. State Code:	5. GSTIN (State-Rly):	
6. Department Code:	7. Accounts Allocation Code:	
8. Railway's GSTIN Registered address:		
9. Service Accounting Code:	10. MR/PW No.	
11. Invoice and Tax Charged Details		
11.1 Total Value of supply :	11.2 Total Taxable value	
11.3 IGST Rate:	11.4 IGST Amount:	
11.5 CGST Rate:	11.6 CGST Amount:	
11.7 SGST/UGST Rate:	11.8 SGST/UGST Amount:	
11.11 Cess Rate:	11.12 Cess Amount:	

(Signature of Railway Official)

(Stamp)

Instructions to fill the format

1. **Nature & Purpose of Transaction:** Whether it is related to Advertisement/ Parking/Rent etc.
2. **Tax payable on reverse charges:** As defined in the GST law, if applicable.
3. **Registered Address of Vendor:** As mentioned while obtaining GSTIN
4. **GSTIN (State-Rly):** As obtained by the nominated Railway for the State where the supply is made.
5. **Department Code:**

Department	Code
Accounts	01
Audit	02
Administration (vig,rajbhasha etc)	03
Commercial	04
Civil Engineering	05
Electrical	06
Mechanical	07
Medical	08
Operating	09
Personnel	10
Signal and Telecom	11
Stores	12
Security (RPF)	13
Safety	14
Parcel	15

6. **Serial No. (Alpha Numeric):** 16 characters

16 Characters	MR issued by station/cash	Parcel way bill issued manually by station
First 2 characters	YY (year)	YY (year)
Next 2 characters	Department code	Parcel code (15)
Next 2 characters	Zones (As per RBS)	Zones (As per RBS)
Next 4 characters	Station/cash office code	Station code
Next 6 characters	MR no.	PW Bill No.

7. **Accounts Allocation Code:** As per Accounts Code Volume 2 (Alpha numeric – 4 Digit):

Alpha	X, Y, Z
Numeric (3 digit)	Detailed Heads as per F Code Vol 2.

9. **Service Accounting Code:** As per GST notification

ANNEXURE - II

Sl No.	Activity	Service Classification Code	HSN Code	IGST Rate	CGST Rate	SGST Rate
	Renting of:					
1	Retiring Rooms at Railway Stations Tariff upto Rs 1000 per day	996311		Exempt		
2	Retiring Rooms at Railway Stations Tariff(Rs. 1000-2500 per day)	996311		12%	6%	6%
3	Retiring Rooms at Railway Stations Tariff (Rs. 2500-5000 per day)	996311		18%	9%	9%
4	Retiring Rooms at Railway Stations Tariff (Above Rs 5000 per day)	996311		28%	14%	14%
5	Renting of Space: ATM/STD-PCO/Shops/Parking/Catering Stalls operated by licensee	997215		18%	9%	9%
6	Railway Catering stalls at stations	996331		12%	6%	6%
7	Departmental Pantry Cars	996335		18%	9%	9%
8	License fee and fines from Contract Catering-Pantry cars or station catering stalls/restuarant leased out	997212		18%	9%	9%
9	Other Catering Receipts	996339		18%	9%	9%
10	License fee from space let out for Advertisement	998362		18%	9%	9%
11	License Fee from Bookstalls	997215		18%	9%	9%
12	Passenger Fares	996421		5%	2.50%	2.50%
13	Special trains & Carriages booked for non military	996421		5%	2.50%	2.50%
14	Special trains & Carriages booked for military			Exempted		
15	Luguage Charges	996512		5%	2.50%	2.50%
16	Parcels booked by Railways	996512		5%	2.50%	2.50%
17	Parcel Vans leased out	996512		5%	2.50%	2.50%
18	Postal trains	996512		5%	2.50%	2.50%
19	Hiring of Postal Vans & Compartments	996512		5%	2.50%	2.50%
20	Post office bags as Parcel	996512		5%	2.50%	2.50%
21	Penalties for irregular travel	996421		5%	2.50%	2.50%
22	Transport of Goods by Rail	996512		18%	9%	9%
23	Land rent charges for Engineering plots- Siding charges etc.	997212		18%	9%	9%
24	Sale of Scrap (Ferrous)		4401	5%	2.50%	2.50%
25	Sale of Scrap (Glass)		7001	18%	9%	9%
26	Sale of Scrap (Copper)		7204	18%	9%	9%

SAMPLE 1 : MANUAL PARCEL BOOKING.

Version 1.2.1, dated 23/06/2017

Form for Entry for GST Manual Transactions of Receipt		
Part A. To be filled by Representative of Vendor / Contractor (Recipient)		
1. Transaction Type (Collection / Cancellation): <u>COLLECTION</u>		
2. If cancellation, Old Invoice / Serial No: <u> </u>		
3. Station / Office: <u>SPJ</u>	4. Division: <u>SPJ</u>	5. Zone: <u>ECR</u>
6. Railway Department: <u>COMM.</u>	7. State: <u>BIHAR</u>	
8. Nature / Purpose of Transaction: <u>PARCEL BOOKING</u>		
9. Goods and Services Description: <u>PARCELS BOOKED BY RAILWAYS</u>		
10. Recipient's Details		
10.1 Name: <u>M/S ABC Pvt. Ltd.</u>		
10.2 Registered with GSTIN (Y/N): <u>Y</u>	10.3 GSTIN: <u>07AAGMX4221</u>	
10.4 Is Tax Payable on Reverse Charge Basis (Y/N): <u>N</u>		
10.5 Registered Address: <u>NO. 2, HUAZ KHAS, DELHI PIN:</u>		
10.6 Email Id: <u>abc123@gmail.com</u>	10.7 Phone: <u>97 - - - -</u>	
10.8 Place of Supply / Service and Address: <u>SPJ Station, ECR, Bihar</u>		
10.9 Place of Delivery of Service and Address: <u>DELHI</u>		
10.10 Signature / Name of Representative / Vendor:		
Part B. To be filled by Railway Official (Supplier)		
Imp: Serial number must be printed on the CR/MR/PW bill etc.		
1. Serial No: <u>171530 SPJ 123456</u>		
2. Invoice Issue Date: (ddmmyy) <u>01/07/17</u>	3. Station Code / Cash Office: <u>SPJ</u>	
4. State Code: <u>10</u>	5. GSTIN (State-Rly): <u>10AAAGMD289CA19</u>	
6. Department Code: <u>04</u>	7. Accounts Allocation Code: <u>X 400</u>	
8. Railway's GSTIN Registered address: <u>010 GM, East Central Railway, Hajipur, Bihar PIN:</u>		
9. Service Accounting Code: <u>996512</u>	10. MR/PW No. <u>123456</u>	
11. Invoice and Tax Charged Details		
11.1 Total Value of supply: <u>40,000/-</u>	11.2 Total Taxable value <u>40,000/-</u>	
11.3 IGST Rate: <u>18%</u>	11.4 IGST Amount: <u>7200/-</u>	
11.5 CGST Rate:	11.6 CGST Amount:	
11.7 SGST/UGST Rate:	11.8 SGST/UGST Amount:	
11.11 Cess Rate:	11.12 Cess Amount:	

← Tax Invoice no.

All data is imaginary.

(Signature of Railway Official)

(Stamp)

SAMPLE II : RENT FROM BUILDING/ENGG. PLOT.

Version 1.2.1, dated 23/06/2017

Form for Entry for GST Manual Transactions of Receipt		
Part A. To be filled by Representative of Vendor / Contractor (Recipient)		
1. Transaction Type (Collection / Cancellation): <u>Collection</u>		
2. If cancellation, Old Invoice / Serial No: <u>—</u>		
3. Station / Office: <u>DHN</u>	4. Division: <u>DHN</u>	5. Zone: <u>ECR</u>
6. Railway Department: <u>ENGG.</u>	7. State: <u>Jharkhand</u>	
8. Nature / Purpose of Transaction: <u>Siding Charge</u>		
9. Goods and Services Description: <u>Collection of Siding charge for Rly. land</u>		
10. Recipient's Details		
10.1 Name: <u>BCLL Dhanbad</u>		
10.2 Registered with GSTIN (Y/N): <u>Y</u>	10.3 GSTIN: <u>08 AABBCB436</u>	
10.4 Is Tax Payable on Reverse Charge Basis (Y/N): <u>N</u>		
10.5 Registered Address: <u>XYZ Mines, ———, Dhanbad PIN: ———</u>		
10.6 Email Id: <u>doctrye@gmail.com</u>	10.7 Phone: <u>97- ———</u>	
10.8 Place of Supply / Service and Address: <u>DHN Station, DHN, Jharkhand</u>		
10.9 Place of Delivery of Service and Address: <u>XYZ Mines, ——— Dhanbad, Jharkhand PIN: ———</u>		
10.10 Signature / Name of Representative / Vendor:		
Part B. To be filled by Railway Official (Supplier)		
Imp: Serial number must be printed on the CR/MR/PW bill etc.		
1. Serial No: <u>170530 ——— 123456</u>		
2. Invoice Issue Date: (ddmmyy) <u>010717</u>	3. Station Code / Cash Office: <u>DHN</u>	
4. State Code: <u>20</u>	5. GSTIN (State-Rly): <u>AAGXYZ7630R</u>	
6. Department Code: <u>05</u>	7. Accounts Allocation Code: <u>Z ———</u>	
8. Railway's GSTIN Registered address: <u>010 DHN. ———, Ranchi (Wherever SER has declared principle place of business)</u>		
9. Service Accounting Code: <u>997215</u>	10. MR/PW No. <u>123456</u>	
11. Invoice and Tax Charged Details		
11.1 Total Value of supply: <u>100000+</u>	11.2 Total Taxable value <u>1,00,000+</u>	
11.3 IGST Rate:	11.4 IGST Amount: <u>—</u>	
11.5 CGST Rate: <u>9%</u>	11.6 CGST Amount: <u>9000+</u>	
11.7 SGST/UGST Rate: <u>9%</u>	11.8 SGST/UGST Amount: <u>9000+</u>	
11.11 Cess Rate:	11.12 Cess Amount:	

Use the Accounting Unit Classification Code.

(i) All data is imaginary.

(ii) Use sln. code if MR deposited at sln.

(iii) Use Cas Divn. Accty Code if MR deposited at Cash Office.

(Signature of Railway Official)

(Stamp)

SAMPLE II: RENT FOR CAR PARKING.

Version 1.2.1, dated 23/06/2017

Form for Entry for GST Manual Transactions of Receipt		
Part A. To be filled by Representative of Vendor / Contractor (Recipient)		
1. Transaction Type (Collection / Cancellation): <u>Collection</u>		
2. If cancellation, Old Invoice / Serial No:		
3. Station / Office: <u>DNR</u>	4. Division: <u>DNR</u>	5. Zone: <u>ECR</u>
6. Railway Department: <u>Comml.</u>	7. State: <u>Bihar</u>	
8. Nature / Purpose of Transaction: <u>License fee for Car Parking</u>		
9. Goods and Services Description: <u>License fee for Car Parking</u>		
10. Recipient's Details		
10.1 Name: <u>XYZ</u>		
10.2 Registered with GSTIN (Y/N): <u>N</u>	10.3 GSTIN: --- <u>X</u>	
10.4 Is Tax Payable on Reverse Charge Basis (Y/N): <u>Y</u>		
10.5 Registered Address: <u>XYZ, Road no. ---, Danapur, Bihar</u> PIN: <u>---</u>		
10.6 Email Id: <u>xyz@gmail.com</u>	10.7 Phone: <u>97- ---</u>	
10.8 Place of Supply / Service and Address: <u>DNR, Bihar</u>		
10.9 Place of Delivery of Service and Address: <u>DNR, Bihar</u>		
10.10 Signature / Name of Representative / Vendor:		
Part B. To be filled by Railway Official (Supplier)		
Imp: Serial number must be printed on the CR/MR/PW bill etc.		
1. Serial No: <u>170430- --- 123456</u>		
2. Invoice Issue Date: (ddmmyy) <u>010717</u>	3. Station Code / Cash Office: <u>DNR</u>	
4. State Code: <u>10</u>	5. GSTIN (State-Rly): <u>10AAA G M02 89CA19</u>	
6. Department Code: <u>04</u>	7. Accounts Allocation Code: <u>Z- ---</u>	
8. Railway's GSTIN Registered address: <u>010 GM, East Central Railway,</u> <u>Hajipur, Bihar PIN: ---</u>		
9. Service Accounting Code: <u>997215</u>	10. MR/PW No. <u>123456</u>	
11. Invoice and Tax Charged Details		
11.1 Total Value of supply: <u>20,000</u>	11.2 Total Taxable value <u>20,000</u>	
11.3 IGST Rate:	11.4 IGST Amount: <u>---</u>	
11.5 CGST Rate: <u>9%</u>	11.6 CGST Amount: <u>1800</u>	
11.7 SGST/UGST Rate: <u>9%</u>	11.8 SGST/UGST Amount: <u>1800</u>	
11.11 Cess Rate:	11.12 Cess Amount:	

Use the
Divn.
Accty.
Code

(i) All data is imaginary.

(ii) Use Station Code eg. DNR if money deposited at Station

(iii) Use Divn. Accty Unit Code if money deposited at Cash Office

(Signature of Railway Official)

(Stamp)