

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)

FABCAO/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)

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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

