

**EAST CENTRAL RAILWAY
GST CELL**

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

Dt. 29/6/17

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

AMENDMENT 1

1. With reference to the above referred guidelines issued on 28/6/2017, Para 7 and 12 thereof is modified as follows:

As Appearing at Present	Should be read as:
<p>Para 7</p> <p>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.</p> <p>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.</p>	<p>Para 7</p> <p>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.</p> <p>For transactions where the tax invoice is not required to be issued <u>or the transaction value is less than Rs. 50000/</u>(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.</p>
<p>Para 12</p> <p>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".</p>	<p>Para 12</p> <p>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".</p> <p><i>The above data for EFT/BPT is also required to be entered onto the EFT/BPT, issued for classes where GST is payable.. In addition the State Code</i></p>

	<i>has also to be mentioned on the EFT/BPT.</i>
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2. The Guidelines issued on 28/6/2017 shall also apply to cases of issue of EFT/BPT where GST is collected. No payment on Reverse charge is permitted and full cost of GST has to borne by the passenger. Part "A" of the FORM" needs to be filled up only where the Party demands a Tax invoice as a registered entity and furnishes the GSTIN no. and other details/ where the transaction value is Rs. 50000/ or more. For such cases copies of the "FORM" may be made available to TTEs.
3. The details of collection of GST has to be fed into the CRIS utility software, like all other manual transactions.
4. **Ongoing Contracts/Tenders for Sundry Earnings:** These Guidelines are generic guidelines for implementation of GST. Individual contracts/ tenders will have to be examined in terms of the Contractual/tender clauses.

5. In Para 12 (ii) modify Pky for MP is WCR. Hence ECR Units in MP to use GSTIN of WCR.

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(NARENDRA)
FA&CAO/WST

AGM

CAO/Con North & South

All PHODs, SDGM ✓

DRM DNR/DHN/MGS/SPJ/SEE

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

Sr. DFM/ Sr. DCM : DNR/DHN/MGS/SPJ/SEE