



GST Cell
EAST CENTRAL RAILWAY
Hajipur

No.05/ECR/Books/GST/17-18Corrs.

Dt.01.09.2017

CAO/CON/S, CAO/CON/N
CAO/WP/PNBE, CAO/RWP/BELA
Sr.DFMs/DNR, MGS, DHN, SEE & SPJ
Sr.AFA/AFA/HRT/SPJ/PD MGS

Sub:- Exemption-intra State supplies of Goods and Services.

Please find enclosed herewith Rly. Boards letter no. 2017/AC-II/2/6/GST/Zonal Rly References dated 28.07.17 for your kind information and necessary action.

DA/As above.

[Signature]
For PFA
ECR/HJP
01/09/17

॥१॥ भारत सरकार (प्रधानमंत्री) कार्यालय
पुणे, महाराष्ट्र
रेलवे बोर्ड का कार्यालय
नई दिल्ली

१/८-१७ ५-८-१७



भारत सरकार Government of India

रेल मंत्रालय Ministry of Railways

रेलवे बोर्ड (Railway Board)



No. 2017/AC-II/2/6/GST/Zonal Rly References.

New Delhi, dated: 28/07/2017

General Managers,
All Zonal Railways/PUs

BCR/Majidpur

Sub: Exemption- intra State supplies of Goods and Services.

Ministry of Finance (Department of Revenue) has issued a notification no. 8/2017-Central Tax (Rate) dated 28th June, 2017. (Copy enclosed). This may kindly be perused for necessary action.

DA: As above.

(V. Prakash)
Joint Director (Accounts)
Railway Board

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Action at for A' above

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१-८-१७

1428,
07-08-17

[TO BE PUBLISHED IN PART II, SECTION 3, SUB-SECTION (i) OF THE GAZETTE OF INDIA, EXTRAORDINARY]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

Notification No.8/2017-Central Tax (Rate)

New Delhi, the 28th June, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts intra-State supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017):

Provided that the said exemption shall not be applicable where the aggregate value of such supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds five thousand rupees in a day.

2. This notification shall come into force with effect from the 1st day of July, 2017.

[F.No.354/117/2017-TRU]

(Mohit Tewari)
Under Secretary to the Government of India