भारत सरकार
रेल मंत्रालय
रेलवे बोर्ड

RBA No : 55/2017

No. 2016/AC-II/1/6

12 May 2017

General Managers
All Zonal Railways

Sub: Implementation of GST on Indian Railways

As you are aware, Goods and Service Taxes shall be applicable across the country from 1st July 2017. Indian Railways, as supplier of transport and miscellaneous services will be required to levy GST on such transactions and remit it to the Government. Also, Railways as consumer of services and goods, shall be taxed under the provisions of the GST law and will be able to claim credits for certain taxes paid. Looking at the complexity and scope of work involved, Railways and Production Units have been advised vide letters of even number dated 20/1/2017, 8/3/2017 and 19/4/2017 to constitute a GST cell and engage Consultants to gear up for the GST regime.

Implementation of GST involves all Departments of the Railways. Hence, it is reiterated, that, each Railway must immediately constitute a GST cell. The feedback given by Railways is at Annexure A. The complexities of GST compliance require that this GST Cell be headed by AGM, with SAG level representation of all disciplines, at the Zonal HQs. Monitoring of GST preparedness will require daily review by the GST Cell, given the fast approaching deadline of 1/7/2017 for GST roll out. The roles and responsibilities of Zonal Railways are at Annexure B.

The immediate Action Areas for monitoring by the GST cell under AGM are listed below.

1. **Computerizing primary information on Output Tax**

   i. GST compliance is primarily IT driven. All compliance reports will be on IT platform. As per draft GST Rules, each invoice issued for services/rendered/supplies made by IR should contain following fields.

      a. Name, address and GST Identification Number (GSTIN) of IR for each state.
      b. Consecutive serial number of the Invoices (ticket stationery no./PNR/FNR/ Invoice, as the case may be) with a continuity check.
      c. Date of issue of the Invoice,
      d. Name, address and GSTIN or UIN, if registered, of the recipient,
      e. Name and address of the recipient and the address of the delivery,
      f. HSN code (for supplies) or Accounting Code of service (for services),
      g. Description of goods or services.
      h. Quantity and unit,
      i. Total value of Supply of goods and/or services,
      j. Taxable value of supply of goods and/or services taking into account discount or abatement, if any,
      k. Rate of tax (Central GST, State GST, Inter State GST, Union Territory GST or cess),
      l. Amount of tax charged in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess),

m.Place of supply along with the name of State (in case of a supply in the course of inter-State trade or Commerce),

n. Whether the tax is payable on reverse charge basis?

o. Signature or digital signature of the supplier or his authorized representative (exemption is being sought in respect of PRS/UTS/ FOIS issued tickets/ invoices).

For transactions that are captured on Centralized Software like PRS/UTS/FOIS for Earnings and IPAS for Expenditure; necessary changes in software for providing additional fields in database, will be undertaken by CRIS.

However, several transactions of Receipts are still not computerized, like Parcel Traffic, Way Leave charges, Excess Fare Tickets, Catering Stalls, Siding charges, Bills Recoverable, Interest and Maintenance charges, Rental for Buildings etc. Each of the concerned Departments responsible for processing bills/contract agreements, must ensure that information stated at Para (1i) above is collected and computerized for every such transaction. The information may be collected in Excel formats for transfer to CRIS, daily, to enable uploading the same on the GST Network and for periodic GST Returns. A list of reports that are to be filed with GSTN are enclosed as Annexure C. A copy of available Report Formats is at Annexure D.

It may be noted that failure to collect and report Goods and Services Taxes due, would be non-compliance of GST Bill provisions and will be liable to attract penalties. Similarly, failure to capture GST related details of all taxes paid on Inputs will prevent claim of Input Tax Credit, denying IR of potential benefit of GST regime. As the GST details are to be uploaded by 10th of next month, each of the concerned Departments responsible for processing bills/contract agreements, must ensure that information stated above is collected and computerized for every such transaction. Thus, it must be ensured that the concerned departments nominate the officer(s) from their department to issue invoice(s).

2. **Serially numbered Invoices:** GST Bill provisions require generating a numbered Invoice for Output and Input Taxes collected/paid. Invoice arrangement for centralized Applications like PRS/UTS and FOIS will be taken care of by CRIS. However for other transactions like indicated in Para 1b above, and for Taxes paid on Inputs like purchase of Stores and Services by Railways, each Department may develop a serial number with Continuity check, for all Invoices that relate to Tax Collected from Customers of Railways' services. This will be proof of Tax Collected and will enable claiming tax credits.

3. **Computerising Primary information on Input Tax Credits**

i. **Modification in IPAS:** As per Draft GST Rules, Tax Invoices, which the supplier/vendor will prefer to the Railway, should contain following fields.

a. Name, address and GST Identification Number (GSTIN) of the supplier for each state.

b. Consecutive serial number of the Invoices with a continuity check (This will be a proof for claiming tax credits),

c. Date of issue of the Invoices,

d. Name, address and GSTIN or UIN, if registered, of the recipient (IR)

e. Name and address of the recipient and the address of the delivery,

f. HSN code (for goods) or Accounting Code of service,

g. Description of goods or services along with Contract Reference No. and/or Bill No.

h. Quantity and unit,

i. Total value of Supply of goods and/or services,

j. Taxable value of supply of goods and/or services taking into account discount or abatement, if any,

k. Rate of tax (Central GST, State GST, Inter State GST, Union Territory GST or cess),

l. Amount of tax charged in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess),

m. Place of supply along with the name of State (in case of a supply in the course of inter-State trade or Commerce),

n. Whether the tax is payable on reverse charge basis? This field must separately be identified as the recipient of services/Goods supplied is liable to pay taxes without adjustments. Credit can be claimed later on.

o. Signature or digital signature of the supplier or his authorized representative.

ii. All the above fields will be made available in IPAS by CRIS. The concerned executive departments accepting supplier bills/invoices must ensure that the above fields are mentioned in the invoice of supplier of services/goods. If any of the above field are missing, the invoice should be returned to the supplier for completion of the details. Failure to do so will prevent Railways from availing Input Tax Credit as due..

4. **Transition Database**

i. **Output services/ supplies:** Railways need to commence building a computerized Data base on Registration details of all registered customers. They must be asked to furnish their GSTIN numbers representing the States in which they are registered for GST, along with Address of Registered office, Place of Business in State etc.

ii. **Input supplies/Services**: Similarly, IR need to commence building a computerized Data base on Registration details of Contractors/service provider/suppliers. The details of the Contractors/service provider/suppliers/Clients must be captured State wise, as the vendor may be registered in more than one state. Apart from above, email address of the supplier of goods/services may also be captured for any further correspondence. The database needs to capture details (except GSTIN) of unregistered suppliers also, if any, since Indian Railways shall be liable to pay GST under Reverse Charge on procurements from unregistered suppliers. All Services and Goods Suppliers of Railways must be asked to furnish their GSTIN numbers representing the States in which they are registered for GST, along with Address of Registered office, Place of Business in State etc.

This will enable smooth transition in to GST w.e.f 1st July 2017, and also for collecting Taxes and getting benefit of Input Tax Credit. .

5. **Engaging Consultants:** Each Railway is advised to engage a Consultant for transition to GST, who will also help clarify details of Tax liability and facilitate timely uploading of information and Tax Reports on the GSTN, compliance with GST Act provisions etc.

6. **Timely sharing of information for filing of Return:** The output tax liability in case of non-computerised transactions as mentioned in Para 1(vi), will have to be advised to CRIS on a daily basis in a preformatted file (text/CSV) so that GST returns can be generated on time, as required under the GST Act.

7. **Digital Signature:** All Tax invoices under GST regime would require a digital signature.. Digital signature shall be necessary for Railways that are making taxable outward supplies to outside parties (eg. Deposit work for Outside Agencies). In such cases, an invoice must be generated containing all the requisite details as mentioned above under digital signature. Each Railway may identify the officer whose Digital signature will be affixed on Invoices. The identified person officer shall obtain a digital signature immediately.

8. **Training of Officers and Staff:** The role of Zonal Railways/Production Units that will serve as principal place of Business for the State /UT in which they are located is under

consideration. Officers and Staff of all Departments need to be trained in GST provisions for smooth performance of responsibilities under GST.

9. **Modifications in NIT, Acceptance Letters etc.**: The existing contract conditions may be reviewed and appropriate clauses may be provided in all new Notices for Invitation of Tenders and Acceptance Letters to indicate that the said supplier of goods and/or services would be subject to GST Act and Rules as applicable from time to time.

Action on the above points may be given priority and a Report on action taken may be submitted to Railway Board by June 10, 2017.

Anjali Goyal
Advisor (Accounts)

Enclosures: As above

Copy to:

1. **PSO to CRB**, for kind information of CRB
2. **PSO to FC**, for kind information of FC
3. **PSO to MT**, for kind information of MT
4. **PSO to MRS**, for kind information of MRS
5. **PSO to MTR**, for kind information of MTR
6. **PSO to ME**, for kind information of ME
7. **PSO to MS**, for kind information of MS
8. **DG/RS,** Railway Board, for kind information
9. **FA&CAOs**, Zonal Railways

Annexure A: Feedback from Railways regarding Cell formation etc.

Railways	Details of Cell Formation	Name and Designation of Nodal Officers of Cell	Status of Consultants Appointment
CR	Formed		Appointed
ER	Formed	FA&CAO/F&B	Appointed
ECR	Formed	Sri Narendra, FA&CAO/WST	Appointed
ECoR	Formed	Sri G R Singh, FA&CAO/T	Appointed
NR	Formed	Sri Sanjeev Sharma, CPM	Appointed
NCR	Formed	Sri Vi pin Sharma, Dy. FA&CAO/ S&W	Appointed
NER	Formed	Sri Mudit Mittal, FA&CAO/WST	
NFR	Formed	Ms Shruti Agnihotri, Dy. FA&CAO/G	
NWR	Formed	Sri Parimal Kansiwal, FA&CAO/F&B	
SR	Formed	Sri S Krishnamurthy, FA&CAO/G	
SCR	**Pending**		
SER	Formed	Sri P K Das, FA&CAO/HQ	
SECR	Formed		Appointed
SWR	Formed	Sri CC Misrikoti, Sr. AFA/Expr	Appointed
WR	Formed	Sri Pawan Bansia, FA&CAO/G	
WCR	Formed		
MR	**Pending**		

****

5/13

Annexure B: Roles and responsibilities

The roles and responsibilities of Zonal Railways (GMs/PHoDs/FA&CAOs) in the Principal Place of Business in the State/UT of Registration as under:

1. Taking registration under GST regime
2. Transition from existing regime to GST
3. Payment of output tax liability for IR's outward supplies made in the State / UT
4. Taking input tax credit for the entire State / UT (registration – wise) for set-off against output tax liability for the entire State / UT
5. Filing of monthly / periodical / annual returns
6. Maintenance of accounts and records at Principal and Additional places business in the State/UT (Necessary utility will be developed by CRIS for this purpose)
7. Interaction with the tax authorities in respect of assessment, inspection, audit, advance rulings, appeals and other proceedings. Necessary inputs for this will be provided by other Zonal Railways//Production Units falling under their jurisdiction.

****

Annexure C: List of GST Returns/Statements to be furnished by Registered Persons - Draft

1	Form GSTR-1	Details of outward supplies of taxable goods and/or services effected
2	Form GSTR-1A	Details of outward supplies as added, corrected or deleted by the recipient
3	Form GSTR-2	Details of inward supplies of taxable goods and/or services claiming input tax credit
4	Form GSTR-2A	Details of inward supplies made available to the recipient on the basis of FORM GSTR-1 furnished by the supplier
5	Form GSTR-3	Monthly return on the basis of finalization of details of outward supplies and inward supplies along with the payment of amount of tax
6	Form GSTR-3A	Notice to a registered taxable person who fails to furnish return under section 27 and section 31
7	Form GSTR-4	Quarterly Return for compounding Taxable persons
8	Form GSTR-4A	Details of inward supplies made available to the recipient registered under composition scheme on the basis of FORM GSTR-1 furnished by the supplier
9	Form GSTR-5	Return for Non-Resident foreign taxable person
10	Form GSTR-6	ISD return
11	Form GSTR-6A	Details of inward supplies made available to the ISD recipient on the basis of FORM GSTR-1 furnished by the supplier
12	Form GSTR-7	Return for authorities deducting tax at source
13	Form GSTR-7A	TDS Certificate
14	Form GST-ITC-1	Communication of acceptance, discrepancy or duplication of input tax credit claim
15	Form GSTR-8	Details of supplies effected through e-commerce operator and the amount of tax collected as required under sub-section (1) of section 43C
16	Form GSTR-9	Annual return
17	Form GSTR-9A	Simplified Annual return by Compounding taxable persons registered under section 8
18	Form GSTR-9B	Reconciliation Statement
19	Form GSTR-10	Final return
20	Form GSTR-11	Details of inward supplies to be furnished by a person having UIN
21	Form GST-TRP-1	Application for enrolment as Tax return preparer
22	Form GST-TRP-2	Enrolment certificate as Tax return preparer
23	Form GST-TRP-3	Show cause to as Tax return preparer
24	Form GST-TRP-4	Order of cancelling enrolment as Tax return preparer
25	Form GST-TRP-5	List of Tax return preparers
26	Form GST-TRP-6	Consent of taxable person to Tax return preparer
27	Form GST-TRP-7	Withdrawal of authorization to tax return preparer

****

Annexure D: Format of Reports - Draft

Government of India/State
Department of ---------

Form GSTR-1

[See Rule.....]

DETAILS OF OUTWARD SUPPLIES

1. **GSTIN:** .....
2. **Name of the Taxable Person:** .....
   (S. No. 1 and 2 will be auto-populated on logging)
3. **Aggregate Turnover of the Taxable Person in the previous FY**.....
   (To be submitted only in first year. To be auto populated in subsequent year)
4. **Period:** **Month**..... **Year** .....

5. Taxable outward supplies to a registered person

(figures in Rs)

GSTIN/ UIN	Invoice	IGST	CGST	SGST	POS (only if different from the location of recipient)	Indicate if supply attracts reverse charge $	Tax on this Invoice is paid under provisional assessment (Checkbox)	GSTIN of e-commerce operator (if applicable)

8/13

	No.	Date	Value	Goods/ Services	HSN/ SAC	Taxable value	Rate	Amt	Rate	Amt	Rate	Amt				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)

$ To be filled only if a supply attracts reverse charge

Notes:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table
2. In case of inter-state supplies, only IGST would be filled
3. In case of intra-state supplies, CGST & SGST would be filled.

5A. Amendments to details of Outward Supplies to a registered person of earlier tax periods

(figures in Rs)

Original Invoice		GSTIN/ UIN	Revised/Original Invoice						IGST		CGST		SGST		POS(only if different from the location of recipient)	Indicate if supply attracts reverse charge $	Tax on this Invoice is paid under provisional assessment (Checkbox)	GSTIN of e-commerce operator (if applicable)
No.	Date		No.	Date	Value	Goods/ Services	HSN/ SAC	Taxable Value	Rate	Amt.	Rate	Amt	Rate	Amt				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)

9/13

6. Taxable outward supplies to a consumer where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh

(figures in Rs)

Recipient's State code	Name of the recipient	Invoice						IGST		POS (only if different from the location of recipient)	Tax on this Invoice is paid under provisional assessment (Checkbox)
		No.	Date	Value	Goods/ Services	HSN/ SAC	Taxable value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)

Note:
1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table

6A. Amendment to taxable outward supplies to a consumer of earlier tax periods where Place of Supply (State Code) is other than the State where supplier is located (Inter-state supplies) and Invoice value is more than Rs 2.5 lakh

(figures in Rs)

Original Invoice		Recipient's State code	Name of the recipient	Revised Invoice					IGST		POS (only if different from the location of recipient)	Tax on this Invoice is paid under provisional assessment (Checkbox)
No.	Date			No.	Date	Goods/Services	HSN/SAC	Taxable Value	Rate	Amt		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)

10/13

7. Taxable outward supplies to consumer (Other than 6 above)

(figures in Rs)

Goods/Services	HSN/ SAC	State code (Place of Supply)	Aggregate Taxable Value	IGST		CGST		SGST		Tax on this supply is paid under provisional assessment (Checkbox)
				Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

Note:

1. Taxable Person has the option to furnish the details of nil rate and exempted supplies in this Table
2. Table includes both inter-state supplies (invoice value below 2.5 lakhs) and intra-state supplies.

7A. Amendment to Taxable outward supplies to consumer of earlier tax periods (original supplies covered under 7 above in earlier tax period (s))

(figures in Rs)

Original Details	Revised Details	Aggregate Taxable Value	IGST	CGST	SGST	Tax on this supply is paid under provisional assessment (Checkbox)

11/13

Month (Tax Period)	Goods and Services	HSN / SAC	State Code	Goods/ Services	HSN/ SAC	State code (Place of Supply (State Code))		Rate	Amt	Rate	Amt	Rate	Amt	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

8. Details of Credit/Debit Notes

(figures in Rs)

GSTIN /UIN/ Name of recipient	Type of note (Debit/Credit)	Debit Note/credit note		Original Invoice		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date		IGST		CGST		SGST	
							Rate	Amt	Rate	Amt	Rate	Amt
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
Other than reverse charge												
Reverse charge												

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

8A. Amendment to Details of Credit/Debit Notes of earlier tax periods

(figures in Rs)

GSTIN/UIN/Name of recipient	Type of note (Debit/Credit)	Original		Revised		Original Invoice details		Differential Value (Plus or Minus)	Differential Tax					
		No.	Date	No.	Date	No.	Date		IGST		CGST		SGST	
									Rate	Amt	Rate	Amt	Rate	Amt

12/13

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Other than reverse charge														
Reverse charge														

Note: Information about Credit Note / Debit Note to be submitted only if issued as a supplier.

9. Nil rated, Exempted and Non GST outward supplies*

(figures in Rs)

	Goods/Services	**Nil Rated** (Amount)	**Exempted** (Amount)	**Non GST supplies** (Amount)
(1)	(2)	(3)	(4)	(5)
Interstate supplies to registered person				
Intrastate supplies to registered person				
Interstate supplies to consumer				
Intrastate supplies to consumer				

- If the details of "nil"" rated and "exempt" supplies have been provided in Table 5, 6 and 7, then info in column (4) may only be furnished.

10. Supplies Exported (including deemed exports)

(figures in Rs)

Description	**Invoice**						**Shipping bill/ bill of export**		**IGST**		**CGST**		**SGST**		Tax on this Invoice is paid under provisional assessment (Checkbox)
	No.	Date	Value	Goods/Services	HSN/SAC	Taxable value	No	Date	Rate	Amt	Rate	Amt	Rate	Amt	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)

13/13