GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
RAILWAY BOARD

RBA No. -------
GST Circular No. 17/2020

No. 2017/AC-II/1/11/GST References 23rd March, 2020

General Managers,
All Zonal Railway/Production Units and Director/Finance, Operation/CRIS

Sub:-Postponement of procedure for capturing the IRN and QR Code on tax invoices under GST to **1st October, 2020**.
Refer: Railway Board's letter issued as RBA No. 20/2020 dated 25.02.2020

Railway Board vide letter ibid had brought out the certain changes that needs to be followed by zonal railways/production units in the procedure of issuing tax invoices under GST w.e.f. 1st April 2020. Now, Central Board of Indirect Taxes and Customs(CBIC) has issued Notification Nos. 13/2020-Central Tax&14/2020- Central Tax, both dated 21stMarch 2020 to extend the date for implementation of e-invoicing (i.e. capturing IRN and QR Code on tax invoices) from 1st April 2020 to 1st October 2020.

Also, vide aforementioned notifications, CBIC has exempted **the passenger transportation services supplied by Indian Railways from the e-invoicing provisions**. Therefore, no IRN or QR code need to be generated and printed on the tickets issued for passenger transportation services.

However, all the other services supplied by Indian Railways including services by way of transportation of goods, supply of sleepers, supply of goods by Production Units, etc. have not been exempted from e-invoicing provisions.Therefore, as per provisions applicable as on date, zonal railways/production units shall continue to be liable to follow the procedure of issuing tax invoices as prescribed vide RBA No. 20/2020 dated 25.02.2020, for all the supplies, except for the passenger transportation services.

It is desired that Principal Railways must immediately undertake the exercise of familiarizing themselves with the above changes in the procedure of issuing invoices so that the invoices are issued in the prescribed manner from the revised appointed date of 1st October, 2020.

This issues with the approval of PED/Accounts.

23/3/20

Sd/-
(V.Prakash)
Joint Direcctor/Accounts
Railway Board

Scanned with CamScanner