(भारत सरकार) GOVERNMENT OF INDIA
(रेल मंत्रालय) MINISTRY OF RAILWAYS
(रेलवे बोर्ड) RAILWAY BOARD

RBA No. 94/2020
GST Circular No. 50/2020

2016/AC-I1/01/06/CRIS

17th December, 2020

General Managers,
All Zonal Railway/Production Units

Sub: Amendment to turnover threshold for e-invoicing under GST

Ref: Railway Board's letter dated 8thOctober 2020 (RBA No. 78/2020)

Railway Board vide letter *ibid.* had *inter-alia* highlighted the process for procurements of supplies with effect from 1st October 2020. It was stipulated therein that registered persons (suppliers to Railways) having aggregate turnover more than INR 500 crores in a financial year, is liable to issue e-Invoice. Central Board of Indirect Taxes and Customs (CBIC), vide Notification No.88/2020-Central Tax dated 10th November 2020, has now **increased the applicability of e-invoice to encompass, with effect from 1st January 2021, registered persons having aggregate turnover exceeding INR 100 crores in a financial year.**

Thus, pursuant to such Notification, **with effect from 1st January 2021**, all suppliers of Indian Railways (other than certain exempted categories) having aggregate turnover more than INR 100 crores in any of the preceding Financial Years i.e. FY 2017-18, FY 2018-19 or FY 2019-20 shall comply with e-invoicing provisions and thus, any e-invoice issued by such suppliers shall mandatorily have Quick Response (QR) Code encompassing the requisite particulars. It is mentioned that all the vendor's invoices dated 1.1.2021 onward shall be governed by the threshold limit of Rs. 100 crore for issuance of e-Invoice. **All invoices dated prior to 1.1.2021**, eventhough received in Railways after 1.1.2021, shall be governed by the threshold limit of Rs. 500 crore as brought out in RBA 78/2020. In this respect, the mechanism followed till date for existing suppliers of e-invoicing such as obtaining declarations, mapping in IREPS/IPAS etc. shall also be followed for aforementioned suppliers with effect from 1st January 2021. CRIS is being requested to validate the existing applications such as IPAS, IRePS, etc to give effect to the above notification.

All the Zonal Railways/Production Units may kindly see the above changes in GST Law and ensure its compliance in consultation with GST Consultants. This issues with the approval of competent authority.

(V.Prakash)
Joint Director/Accounts
Railway Board

Copy to:-

1. All EDs, ED level empowered Committee, Railway Board
2. All Directors, Director level GST Cell, Railway Board
3. PFAs, All Zonal Railways and Production Units
4. MD/IRFC
5. GM/Finance/GSTM, GM/AIMS, CRIS, GM/IRePS, CRIS
6. **Chief Executive Officer,** Ministry of Commerce and Industry, Government e-Marketplace,2nd Floor, Jeevan Tara Building, Sansad Marg, New Delhi 110 001. [with a request to give effect to the above in GeM portal as requested in Ministry of Railway's letter dated 27.11.2020, to ensure GST compliance.