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

RBA No. 019/2021
GST Circular No. 015//2021

2016/AC-I1/01/06/CRIS

9th March 2021

General Managers,
All Zonal Railway/Production Units

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

Ref: (1)RBA No. 94/2020/GST Circular No.50/2020 dated 17th December 2020
(2) RBA No. 78/2020/GST Circular No.44/2020 dated 08th October 2020

Railway Board vide captioned circulars had brought out applicability of e-invoicing under GST with respect to Business-to-Business (B2B) supplies procured from various suppliers (i.e. registered persons under GST). Lately, Central Board of Indirect Taxes and Customs (CBIC) vide Notification No. 05/2021- Central Tax dated 08th March 2021 has further extended the applicability of e-invoicing by reducing the turnover threshold **from hitherto notified INR 100 Crores to INR 50 crores with effect from 01st April 2021.**

Thus, pursuant to such Notification, **with effect from 1stApril 2021**, all suppliers of Indian Railways (other than certain exempted categories) having aggregate turnover more than INR 50 crore in any of the preceding Financial Year i.e. FY 2017-18, FY 2018-19, FY 2019-20 or FY 2020-21 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.

Considering the past experiences of receipt of documents (i.e. invoices, debit notes, credit notes) pertaining to previous Financial Year (FY) in the current FY, it is certain that various documents for the period FY 2020-21 would be received in FY 2021-22 and therefore, to ensure adherence to law with respect to e-invoicing for such documents, it is hereby directed that:

- For documents dated prior to 01st October 2020: e-invoicing is not applicable

- For documents dated on or after 01st October 2020: e-invoicing is applicable for suppliers having the then notified turnover,and hence mechanism brought out videRBA under reference (2) above shall be followed

- For documents dated on or after 01st January 2021: e-invoicing is applicablefor suppliers having the then notified turnover,and hence mechanism brought out vide RBA under reference (1) above shall be followed

Moreover, the relaxations of 30 days provided earlier as brought out in RBA under reference (2) above, no longer stands applicable and hence it shall be ensured that the respective documents are e-invoicing compliant. Further, the existing mechanism followed for e-invoicing such as obtaining declarations, mapping in IREPS/IPAS etc. shall also be followed for suppliers falling under the revised applicability of e-invoicing with effect from 1stApril 2021. CRIS is hereby requested to effectuate requisite modifications in various application groups such as IPAS, IREPS etc. to ensure compliance with the above.

All Zonal Railways/Production Units must acquaint themselves with aforementioned changes in law and the allied mechanism and ensure adhere to the same in consultation with their GST Consultants. Difficulty, if any, in the implementation of these instructions may please be brought to the notice of the Board.

Digitally signed by
V.PRAKASH
Date:Fri Mar 12 09:56:19 IST
2021
Reason: Approved

(V. Prakash)
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, CRIS
5. GM/Finance/GSTM, GM/AIMS,CRIS,GM/IRePS, CRIS
6. Chief Executive Officer, Ministry of Commerce and Industry, Government eMarketplace,2" 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.