Government of India
Ministry of Railways
Railway Board

RBA No.025/2021
GST Circular No. 020/2021

2018/AC-II/1/57 30th March 2021

General Managers,
All Zonal Railway/Production Units

Sub: - Lower Deduction Certificates issued under Income Tax and allied deductions-Revised EBR-IF Model

Ref: RBA No. 012/2021/ GST Circular No. 010/2021 dated 22nd February 2021

Railway Board vide captioned circular had highlighted certain discrepancies in Tax Deducted at Source (TDS) under Income Tax from payments made to vendors under the revised EBR-IF model as brought out vide IRFC's letter dated 12th February 2021. Now, IRFC vide their letter dated 18thMarch 2021 has mentioned that requisite **details such as Lower deduction certificates have not yet been shared** by the various Zonal Railway/Production Units owing to which the interest amounts on such lower deductions are consequently increasing. It is hereby directed that the requisite certificates and details be shared with IRFC at the earliest and necessary communication be undertaken through mail with gmirfc@gmail.com and gitachauhanca@rediffmail.com. Zonal Railway /Accounting Unit wise transaction details of such pendencies are uploaded under the tab 'Important Links'at below mentioned link:

https://gst.indianrail.gov.in/GSTFrontPage/

Additionally, IRFC's annexed letter *inter alia* brought out **certain other discrepancies in details of TDS fetched from IPAS** for the month of January 2021 and February 2021.It is hereby directed that it shall be duty of Zonal Railway/Production Units to ensure that the transaction details being shared with IRFC are correct and complete and tax deductions are in line with the notified provisions/applicable rates.Zonal Railway /Accounting Unit wise transaction details of such discrepancies shall also be uploaded on aforementioned link under the tab 'Important Links' by 01st April 2021. Accordingly, respective Zonal Railway/Production Units can access the same and provide requisite details at the earliest to the aforementioned e-mail IDs of IRFC. Further, pursuant to revised model of EBR-IF, it is hereby directed that for **Financial Year 2021-22 and period thereafter**, wherever applicable (in respect of EBR-IF

Contracts), the lower deduction certificates issued under Income Tax shall be obtained by vendors in the name and particulars (PAN/TAN) of IRFC i.e. Indian Railway Finance Corporation and not Indian Railways. Requisite correspondences shall be done with the vendors in this respect and they shall be apprised that non-compliance to the same would result in deduction of tax (TDS) at the highest applicable rates in line with the notified provisions under the Income Tax Act or rules made thereunder. The requisite details for the purpose of lower deduction certificates can be obtained by Zonal Railway/Production Units from GM (Finance) of IRFC Mr. N.H. Kannan through mail at gmirfc@gmail.com.

(V. Prakash)
Director/Accounts
Railway Board

Copy to:-

1. PFAs, All Zonal Railways and Production Units.
2. GM/Finance/GSTM, GM/AIMS, CRIS
3. Mr. N. H. Kannan, General Manager, Indian Railways Finance Corporation Limited, NBCC Palace, Bhisham Pitamah Marg, Lodhi Road,New Delhi, Delhi 110003