आज़ादी का अमृत महोत्सव

भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

RBA No. 32/2023
GST Circular No. 12/2023

No. 2017/AC-II/1/6/GST Main/Vol. IV **New Delhi, dated 20.10.2023**

General Manager,
All Zonal Railways/Production Units

Sub: Outward supply of goods and services of Ministry of Railways earlier under reverse charge changed to forward charge.

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Department of Revenue vide its Notification No. 14/2023 – Central Tax (Rate) dated 19-10-2023 and Notification No. 19/2023 – Central Tax (Rate) dated 19-10-2023 (Copies of the notifications attached) has notified that with effect from 20th October 2023 all outward supplies (goods and services) made by Ministry of Railways (Indian Railways) that were earlier covered under reverse charge is converted to forward charge. Therefore, all Zonal Railways and Production Units are now liable to levy GST at appropriate rate under Forward Charge Mechanism w.e.f. 20th October 2023 while issuing GST compliant Tax Invoice to the customer of Indian Railways, and also report the same in the monthly GST Returns. Detailed instructions to regulate the above is being issued shortly. CRIS has also been been requested to make necessary modifications in the GST Manual utility and IREPS accordingly. Necessary action may be taken by all the Zonal Railways and Production Units in consultation with the GST Consultants to ensure GST compliance.

DA: As above

20/10/23
(Ajay Bartwal)
Joint Director Finance/CCA
Railway Board

Copy to:

1. PFAs of all Zonal Railways and Production Units.
2. MD, CRIS, Chanakyapuri,
3. GM/Finance/GSTM, CRIS
4. All EDs of ED Level Empowered Committee of GST, Railway Board;
5. All Directors of GST Cell, Railway Board.

भारत सरकार/Government of India
रेल मंत्रालय/Ministry of Railways
(रेलवे बोर्ड/Railway Board)

आरबीए सं. 32/2023
जीएसटी परिपत्र सं. 12/2023

सं.2017/एसी-II/1/6/जीएसटी मेन/वॉल्.IV

नई दिल्ली, दिनांक : 20.10.2023

महाप्रबंधक,
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां

विषय : रेल मंत्रालय की माल एवं सेवाओं की जावक आपूर्ति जो रिवर्स चार्ज के अंतर्गत थी, को आवक माल प्रभार में परिवर्तित करना।

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राजस्व विभाग ने अपनी दिनांक 19.10.2023 की अधिसूचना सं.14/2003- केंद्रीय कर (दर) और दिनांक 19.10.2023 की अधिसूचना सं.19/2023- केंद्रीय कर (दर) (अधिसूचना की प्रतियां संलग्न) के तहत यह अधिसूचित किया है कि रेल मंत्रालय (भारतीय रेल) द्वारा की गई सभी जावक आपूर्तियां (माल एवं सेवाएं) जो कि पहले रिवर्स चार्ज के अंतर्गत शामिल थी, को 20 अक्टूबर 2023 से आवक माल प्रभार में परिवर्तित कर दिया गया है। अतः, सभी क्षेत्रीय रेलें एवं उत्पादन इकाइयां अब भारतीय रेल के ग्राहकों के लिए जारी जीएसटी अनुपालन कर बीजक को 20 अक्टूबर 2023 से आवक माल प्रभार तंत्र के अंतर्गत उचित दर पर जीएसटी लगाने और उक्त को मासिक जीएसटी रिटर्न में दर्शाने के लिए दायी हैं। उपरोक्त को विनियमित करने के लिए विस्तृत निर्देश शीघ्र ही जारी किए जाएंगे। तदनुसार, क्रिस को जीएसटी मैनुअल यूटिलिटी और आईआरईपीएस में आवश्यक आशोधन के लिए अनुरोध किया गया है। सभी क्षेत्रीय रेलों एवं उत्पादन इकाइयों द्वारा जीएसटी परामर्शदाताओं के परामर्श से आवश्यक कार्रवाई की जाए ताकि जीएसटी अनुपालन सुनिश्चित किया जा सके।

संलग्नकः- यथोक्त

(अजय बर्तवाल)
उप निदेशक वित्त/सीसीए
रेलवे बोर्ड

प्रतिलिपि प्रेषित -

1. सभी क्षेत्रीय रेलों/उत्पादन इकाइयों के प्रधान वित्त सलाहकार
2. प्रबंध निदेशक, क्रिस, चाणक्यपुरी,
3. महाप्रबंधक/वित्त/जीएसटीएम, क्रिस
4. सभी कार्यपालक निदेशक, रेलवे बोर्ड में कार्यपालक निदेशक स्तर की सशक्त समिति
5. जीएसटी सेल, रेलवे बोर्ड के सभी निदेशक

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 14/2023- Central Tax (Rate)

New Delhi, the 19th October, 2023

GSR.....(E).-In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No.13/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 692(E), dated the 28th June, 2017, namely:

In the said notification, in the Table, -

(i) against serial number 5, in column (2), in item (2), in sub-item (i), after the words "Department of Posts", the words and brackets "and the Ministry of Railways (Indian Railways)"shall be inserted;

(ii) against serial number 5A, in column (2), after the words "Services supplied by the Central Government", the words and brackets "[excluding the Ministry of Railways (Indian Railways)]" shall be inserted.

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F.No. CBIC-190354/195/2023-TO (TRU-II)-CBEC]

(Rajeev Ranjan)
Under Secretary to the Government of India

Note: -The principal notification no. 13/2017 -Central Tax (Rate), dated the 28th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) , vide number G.S.R. 692 (E), dated the 28th June, 2017 and was last amended vide notification no. 08/2023 -Central Tax (Rate), dated the 26th July, 2023 published in the Gazette of India, Extraordinary,Part II , Section 3 , Sub-section (i) vide number G.S.R. 543(E), dated the 26th July, 2023.

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(Department of Revenue)

NOTIFICATION No. 19/2023-Central Tax (Rate)

New Delhi, the 19th October, 2023

G.S.R.…….(E).- In exercise of the powers conferred by sub-section (3) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance (Department of Revenue), No. **4/2017**- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676(E), dated the 28th June, 2017, namely:-

In the said notification, in the Table, against S. No. 6, in column 4, for the entry, the following entry may be substituted, namely: -

"Central Government [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority."

2. This notification shall come into force with effect from the 20th day of October, 2023.

[F. No. CBIC-190354/195/2023-TO(TRU-II)-CBEC]

Vikram Wanere
Under Secretary

Note: - The principal notification No. 4/2017-Central Tax (Rate), dated the 28th June, 2017, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 676(E), dated the 28th June, 2017 and was last amended by notification No. 14/2022-Central Tax (Rate), dated the 30th December, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 922 (E), dated the 30th December, 2022.