

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

No: 2008/RS(G)/777/1

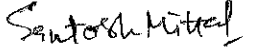
New Delhi, dated 21.7.2017

The General Manager, All Indian Railways/PUs, NF(C), CORE
The DG/RDSO/Lucknow & NAIR/Vadodara
CAOs, DMW/Patiala, WPO/Patna, COFMOW/N. Delhi, RWP/Bela

Sub: Payment of taxes under GST regime.

Joint Procedure order regarding payment of taxes under GST regime for ongoing supply contracts (as on 1.7.2017), is enclosed for necessary action.

DA : As above


(Santosh Mittal)
Dy. Director Railway Stores (G)I,
Railway Board

No: 2008/RS(G)/777/1

New Delhi, dated 21.7.2017


1. PFAs, All Indian Railways & Production Units
2. The ADAI(Railways), New Delhi
3. The Directors of Audit, All Indian Railways


for Financial Commissioner / Railways

No: 2008/RS(G)/777/1

New Delhi, dated 21.7.2017

1. PCMMs, PCEs, CMEs, CEEs, CSTEs, All Indian Railways & PUs, RCF/RBL/NDLS, COFMOW, CORE, WPO and RWP/Bela
2. The Directors—
 - a. Indian Railway Institute of Sig. Engg. & Telecom, Secunderabad
 - b. Indian Railway Institute of Mech. & Elec. Engg., Jamalpur
 - c. Indian Railway Institute of Elect. Engg., Nasik
 - d. Sr. Prof. (Material Management), NAIR, Vadodara
 - e. Indian Railway Institute of Civil Engg., Pune
 - f. Indian Railway Institute of Traffic Management, Lucknow
3. MD, CRIS, Chanakya Puri, New Delhi
4. MD, RITES, RITES Bhavan, Sector-29, Gurugram
5. Director, Iron & Steel, 3, KoilaGhat Street, Kolkata
6. Executive Director (Stores), RDSO, Lucknow
7. Chief Commissioner, Railway Safety, Lucknow
8. Zonal Railway Training Institute, Sukadia Circle, Udaipur


(Santosh Mittal)
Dy. Dir. Rly. Stores(G)-I
Railway Board

No: 2008/RS(G)/777/1

New Delhi, dated 21.7.2017

Copy to :

1. The Genl. Secy., AIRF, Room No. 248, & NFIR Room No. 256-C, Rail Bhavan
2. The Secy. Genl., IRPOF, Room No. 268, FROA, Room No. 256-D & AIRPFA,
Room No. 256-D Rail Bhavan

Santosh Mittal
(Santosh Mittal)
Dy. Dir. Rly. Stores(G)-I
Railway Board

Copy to: Sr. PPSs / PPS / PS to:

1. MR, MoS(S), MoS(G)
2. CRB, FC, ME, MTR, MRS, MS, MT, SECY., DG(RS), DG(S&T), DG(Personnel), DG
(RHS), DG (RPF)
3. All AMs, Advisors & Executive Directors of Railway Board

Joint procedure order regarding payment of taxes under GST regime for ongoing supply contracts as on 01.07.2017.

Introduction of Goods and Services Tax law (GST), w.e.f. 01.07.2017 has bearing on the various **on-going supply Contracts**. To ensure a smooth transition with due availing of benefits under new tax regime, following guidelines are issued for handling the firm's payment for ongoing contracts entered before 01.07.2017 :

(1) Purchase order with Original Delivery Period before 30.06.2017 and material is supplied (wholly or partly) after 30.06.2017 during extended Delivery period.

Such situations shall be dealt under Denial Clause with payment restricted to lower of contract tax rate or tax rate under GST regime with the stipulation that any additional Input Tax Credit (ITC) benefit, if becomes available to supplier, the same shall be passed on to purchaser without any undue delay.

(2) Valid Purchase order with Delivery Period after 30.06.2017 and material is supplied (wholly or partly of it) after 30.06.2017 within Original DP or extended DP.

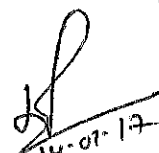
Such contract shall be dealt under SVC clause and payment with prevailing GST rate (whether having positive or negative variation) shall be made with the stipulation that any additional Input Tax Credit (ITC) benefit, if becomes available to supplier, the same shall be passed on to purchaser without any undue delay.

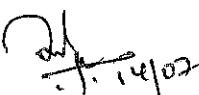
(3) In contracts where SVC is specifically mentioned as "**Not Applicable**", the payment in such cases shall be restricted to lower of contract tax rate or tax rates under GST regime with the stipulation that any additional Input Tax Credit (ITC) benefit, if become available to supplier, the same shall be passed on to purchaser without any undue delay.

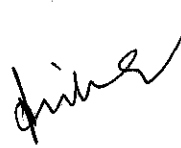
(4) The payment of taxes in above situations shall be released by paying authority without any formal amendment against individual contract / Purchase order.

(5) The firm shall, however, comply with following for supplies effected after 30.06.2017:

- (i) Submit the Invoice / bill clearly indicating the appropriate HSN and applicable GST rate thereon duly supported with documentary evidence.
- (ii) Give a declaration that any additional Input Tax Credit benefit, if become available to supplier, the same shall be passed on to purchaser without any undue delay.


14-07-17
Mahesh Chandra
EDRS(G)


14/07/17
A.K Bijalwan
ED(F)


P.K Sinha
EDF(S)