



File No. SECR-HQ0COMM(FRT)/5/2021-O/o Dy. CCM/FS/HQSECR

SOUTH EAST CENTRAL RAILWAY



Office of the
Principal Chief Commercial Manager
Bilaspur 495004 (C.G)

Rates Circular No.102 (G)/2021

No. C/SECR/BSP/ GST/Policy/

Date:13.04.2021

All SMs/CSMs, CCs/CGSs & Siding Clerks, Weigh Bridge Clerks. All CCIs, CIs of SECR.

Copy for information and necessary action to:

DRM: SECR/BSP, NGP, RAIPUR.

Sr. DCMs, Sr. DOMs: SECR/NGP, BSP, RAIPUR. Commercial Control: SECR/BSP:

ARMs: SECR/BIA, KRBA, SDL, BRJN. Principal Director of Audit/SEC Railway/Bilaspur.

PFA, PCOM, CFTM, PCME, PCE, PCEE, SDGM and CPRO: SECR/BSP.

FA&CAO/(T), Dy.FA&CAO(T), Sr. AFA(TA): SECR/BSP.

Sub: Applicability of GST under forward charge and reverse charge on outward supply of services.

Ref: 1. Railway Board's letter no. TCR/1078/2017/05-Part(1)/3217312 dated 13.04.2021

2. Railway Board's letter no.2016/AC-II/06/CRIS dated 31.03.2021

उपर्युक्त विषयक रेलवे बोर्ड के पत्र संख्या. TCR/1078/2017/05-Part(1)/3217312 dated 13.04.2021 and 2021 2016/AC-II/06/CRIS dated 31.03.2021

आपके सूचनार्थ एवं आवश्यक कार्यवाही बाबत पूर्ण विवरण नीचे दिया जा रहा है

All concerned staff please note and act accordingly.

Encl : as above

Signed by Tanmay

Mukhopadhyay

Date: 15-04-2021 14:00:45

Reason: Approved

Dy. Chief Commercial Manager (FS)

230581/2021/O/o Dy. CCM/FS/HQSECR

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

No. TOR-1078-2017/05 Part(1)/3217312

Dated 13/04/2021

Principal Chief Commercial Manager
All Indian Railways

Sub : Applicability of GST under forward charge and reverse charge on outward supply of services

Please find enclosed Board's letter No. RBA No 026/2021, GST Circular No 021/2021 dated 31.03.2021 on the above subject, which is self explanatory for information and necessary action.

DA as above


(Mahender Singh)
Deputy Director/Rates-II
Railway Board
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011-230 47374

230581/2021/O/o Dy. CCM/FS/HQSECR



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

RBA No.026/2021
GST Circular No. 021/2021
MOST IMMEDIATE

2016 AC-11 01 06 CRIS

31st March 2021

General Managers,
All Zonal Railway/Production Units

Subj: - Applicability of GST under forward charge and reverse charge on outward supply of services

Pursuant to Notification No. 13/2017- Central Tax (Rate) dated 28th June 2017 (as amended) read with Notification No. 12/2017- Central Tax (Rate) dated 28th June 2017 (as amended), except the services mentioned below all other services supplied by Indian Railways shall be leviable to GST under reverse charge as on date for Ministry of Railways and therefore in respect of such other services GST shall be payable by the recipient (subject to exemptions provided under GST provisions):

- Services of transportation of Goods to all persons (i.e. registered and unregistered)
- Services of transportation of Passengers to all persons (i.e. registered and unregistered)
- Services of renting of Immovable Property to unregistered business entities

Please be informed that only aforementioned supply of services are leviable to GST under forward charge and hence GST shall be levied by Indian Railways on such services, subject to applicable exemptions. All Zonal Railways and Production Units shall ensure compliance to the above.


(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. GM/Finance/GSTM, GM/AIMS, CRIS