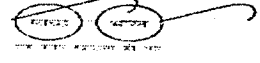


दक्षिण पूर्व मध्य रेलवे / SOUTH EAST CENTRAL RAILWAY



कार्यालय / Office of the
प्रधान मुख्य वाणिज्य प्रबंधक / Principal Chief Commercial Manager,
बिलासपुर - (छ.ग.) Bilaspur (C.G)

दर परिपत्र स.158(माल)/2019

Rates Circular No. 158 (G)/2019

सं No. C/SECR/BSP/GST/Policy /5933

दिनांक / Date: 19.09.2019

All Station Managers & Superintendents, Goods Supervisors, Goods Clerks & Siding Clerks,
Weigh Bridge Clerks. All CCI's, CI's 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.

FA&CAO, COM, CFTM, CME, CE, CEE, SDGM and CPRO: SECR/BSP.

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

विषय / Sub: Re-Organisation of Jammu and Kashmir, Ladakh -GST
Registration thereof.

Enclosed please find herewith Railway Board's letter No.TCR/1078/2019/06
dt.17.09.2019 for your information and necessary action.

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।

Encl: 02 (Two pages)

संजय

(एस. एम. गोन्डाने)

उप मुख्य वाणिज्य प्रबंधक / पण्य
कृते प्रधान मुख्य वाणिज्य प्रबंधक

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

No.TCR/1078/2019/06

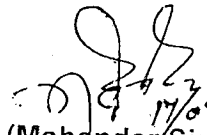
New Delhi dated 17.09.2019

Principal Chief Commercial Manager
All Zonal Railways.

CAO/FOIS
CRIS Complex,
Chanakyapuri, New Delhi

Sub: Re-Organisation of Jammu and Kashmir, Ladakh – GST Registration thereof

On the above cited subject please find enclosed copy of letter No.2017/AC-II/1/6/GST/Main/Vol.III dated 03.09.2019 regarding registration of GST in Union Territory of Jammu and Kashmir and Ladakh, which is self explanatory. It is advised that all necessary action shall be taken to levy GST at prescribed rate on all notified inter and intra state transportation of goods by Rail regarding the Union territories viz. (1) Jammu and Kashmir and (2) Ladakh.


17/09.19
(Mahender Singh)
Deputy Director, Traffic Commercial (Rates)
(Railway Board)



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

Most Immediate
GST Matter

No. 2017/AC-II/1/6/GST/Main/Vol.III

3rd September, 2019

1. General Managers, All Zonal Railways and Production Units;
2. EDRS/G, EDIT(S), EDMF(Dev.), ED/Infra-Civil, EDCE/G, EDTC/R (Members of ED level Empowered Committee on GST, Railway Board);
3. Dir/C&IS, ED/ERP, Director (Dev./Electrical), JS/G-II, Director/IH, DRS/IC, Director/Signal-II, DTC/G, DTK-M, DME/P-II, DIG/MAC (Director level GST Cell, Railway Board)

Sub :- Re-Organisation of Jammu and Kashmir , Ladakh, -GST Registration thereof.

Consequent upon re-organisation of the State of Jammu and Kashmir; 2 Union Territories viz., (1) Jammu and Kashmir and (2) Ladakh has come into existence. As per section 2(103) of CGST Act, 2017, union territories having their own legislative assembly are treated as States and applicable CGST+SGST is levied on intra-state taxable supplies. While Union Territory of Jammu and Kashmir is having own legislative assembly gets the status of State for levying CGST+SGST on intra-state taxable supplies, Union Territory of Ladakh would be required to levy CGST+SGST on inter-state supplies till UTGST Act, 2017 gets amended by the Central Government. The effective date of implementation of the aforesaid re-organisation would be w.e.f. 31.10.2019. Following is the type of Supplies and Tax type that is applicable for the supplies getting initiated from the Union Territories.

S.No.	Supply type	Tax type
1.	Intra-state supply from Jammu and Kashmir (J&K)	CGST+SGST
2.	Intra-state supply from Ladakh (<i>Once the UTGST Act is amended</i>)	CGST+UTGST
3.	Inter-state supply from J&K or Ladakh to any State/UT	IGST

All the Directorates may kindly note the above and intimate whether there is any Office set up in the Union Territory of Ladakh, for carrying out any Railway related Output Services. If there is any Railway Offices set up or any Output Services is carried out then the same may be brought to the notice of Accounts Directorate to ensure GST Compliances. This may kindly be treated as 'Most Urgent'. Information may be provided by 9th September, 2019.

(Anjali Goyal)
Principal Adviser/Accounts
Railway Board

Copy To :-

1. Director, Finance, CRIS.
2. PPS to all Board Members.