EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17
Date: 04.03.2020

Commercial Circular No. 45(GC)/2020

Sub: **Change in procedure of issuing tax invoices.**

Ref : **Railway Board's letter No.2016/AC-II/01/06(CRIS) dtd.25.02.2020 (RBA No.20/2020, GST Circular No.11/2020)**

Enclosed please find herewith a copy of Railway Board's letter No. 2016/AC-II/01/06(CRIS) **dt.25.02.2020 (RBA No.20/2020, GST Circular No.11/2020)** regarding **change in procedure of issuing tax invoices,** which is self explanatory for information and necessary action at your end.

All concerned to note and act accordingly.

Authority: **Railway Board's letter No. 2016/AC-II/01/06(CRIS) dtd.25.02.2020 (RBA No.20/2020, GST Circular No.11/2020)**

Encl: As above (04 pages).

04/03/2020
(H.L. Luwang)
Dy. Chief Commercial Manager (FS)
Date: 04.03.2020

No. CCM/443/GST/Policy/ Pt

All Station Managers/ Goods and Parcel Supervisors/Commercial Supervisors /Siding Clerks / Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges / City Booking Agencies / Out Agencies.

Copy for information and necessary action to the:-

PCOM: ECoR/SER/SECR/NR/NFR/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRly..**SDGM**/ECoR/BBS, **Chairman**/RCT/BBS, **Dy.CVO**/ECoR/BBS, **Dy.COM(FOIS)**/ECoR/BBS, **PO/RCT**/BBS , **CAO(FOIS)**/NDLS,**Audit officer**/BBS. Rates Section /CCM/ECoR/BBS –10 sets **DRM** KUR,WAT,SBP/ECoR, **Sr.DOM**- KUR,WAT,SBP/ECoR, **CAO(FOIS),** CRIS/NDLS, **Sr.DCM** KUR,WAT/SBP/ECoR. **Dy.CCM(Claims)**/E.Co.Rly, **FA & CAO**:E.Co.Rly, **FA & CAO(T)**/ECoR/BBS **Traffic Manager**: VZP, Paradeep Port Trust / Paradeep.

04/03/2020
(H.L. Luwang)
Dy. Chief Commercial Manager (FS)

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

RBA No. 29/2020
GST Circular No. 11 /2020

2016/AC-II/01/06(CRIS)

25.02.2020

General Managers,
All Zonal Railways/ Production Units

Sub :- Change in procedure of issuing tax invoices.

Central Board of Indirect Taxes and Customs (CBIC) vide their Notification Nos 68/2019 to 72/2019-Central Tax, dated 13th December, 2019, has notified certain changes in the procedure of issuing tax invoices under GST. This will be effective from 1st April, 2020. Salient feature is as follows:-

A. Changes in respect of Supplies to Registered Persons (B2B supplies)

a. An Invoice Reference Number('IRN') needs to be obtained from Invoice Registration Portal ('IRP') for each B2B invoice by uploading details of respective invoice on IRP. An invoice will be received back from IRP in **FORM GST INV-01** containing the IRN and other key details of invoice.

b. Above mentioned process shall be followed by every registered person who has aggregate turnover exceeds Rs. 100 crores in a financial year. Therefore, it becomes applicable to Indian Railways.

c. IRP can be accessed on either of the following Common Goods and Services Tax Electronic Portals-

(i) www.einvoice1.gst.gov.in
(ii) www.einvoice2.gst.gov.in
(iii) www.einvoice3.gst.gov.in
(iv) www.einvoice4.gst.gov.in
(v) www.einvoice5.gst.gov.in
(vi) www.einvoice6.gst.gov.in
(vii) www.einvoice7.gst.gov.in
(viii) www.einvoice8.gst.gov.in
(ix) www.einvoice9.gst.gov.in
(x) www.einvoice10.gst.gov.in

d. It is to be noted that obtaining IRN will be on real time basis i.e. it should be generated before issuing any B2B tax invoice to the recipient.

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e. Further, every B2B invoice should mandatorily contain the particulars contained in **FORM GST INV-01**.

B. <u>Changes in respect of supplies to Unregistered Persons (B2C supplies)</u>

a) Every registered person who has aggregate turnover exceeds Rs. 500 crores in a financial year, shall mandatorily capture a Quick Response ('QR') code on every tax invoice issued to unregistered customer, i.e. B2C supplies, along with other mandatory fields required on such tax invoice.
b) It is to be noted that the QR code required to be captured on the invoice shall be generated from IRP portal (web links to access the portal are mentioned above)

Key Points in E-invoicing system

1. Taxpayers need to upload the details of invoices especially mandatory fields onto the Invoice Registraion Portal (IRP).
2. There will be several modes of interacting with IRP such as web-based, API-based, SMS based, mobile app-based, an offline tool-based to upload the data to IRP.
3. An invoice reference number (IRN) will be generated against every invoice uploaded in the IRP.
4. IRP will send the authenticated payload to GST portal for updating GST returns (GSTR1 /ANX 1) and to e-way bill portal.
5. **Supplies to a registered person (B2B supply):** Every registered person whose **aggregate turnover in a FY exceeds Rs. 100 crores,** needs to upload details of invoice on Common Goods and Services Tax Electronic Portal to generate an **Invoice Reference Number ('IRN').** Such IRN along with other particulars as contained in **FORM GST INV-01** should mandatorily be captured in every invoice issued in respect of B2B supplies.
6. **Supplies to an unregistered person (B2C supply):** Every registered person whose **aggregate turnover in a FY exceeds Rs. 500 crores,** needs to capture a Quick Response ('QR') code on every invoice issued in respect of B2C supplies.
7. Documents covered under e-invoicing include tax invoice, credit note , debit note.
8. Details of e-invoice uploaded by taxpayers will get auto-populated in GST ANX-1 of the supplier and GST ANX-2 of the recipient of supply.
9. Any amendment of e-invoice already uploaded on IRP will be done only on GST portal and not on IRP.

Following actionable points needs to be considered by Zonal Railways/Production Units at the time of payment of all B2B invoices to vendors post implementation of E-Invoicing:

- Every supplier of IR whose aggregate turnover exceeds INR 100 crores in a financial year shall mandatorily capture IRN on every tax invoice issued for taxable supplies made to IR. **Any invoice issued by such supplier without**

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IRN will not be a valid document under GST and thus, Zonal Railways/Production Units will not be eligible to avail ITC in respect of such invalid invoice. Therefore, all Zonal Railways/Production Units will have to ensure every supplier whose aggregate turnover exceeds INR 100 crores captures IRN in the tax invoice.

- In this regard, it is suggested that a declaration (Annexure-A) with regard to aggregate turnover can be obtained from every supplier to ensure if e-invoicing is applicable on such supplier.

Encls:- As above.

(V.Prakash)
Joint Director/Accounts
Railway Board

Copy to:

1. PFAs of all Zonal Railways and Production Units;
2. All EDs of ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board;
4. Director/ Finance, CRIS, New Delhi;
5. GM/AIMS, CRIS, New Delhi [to validate IPAS accordingly]
6. GM/GSTM, CRIS, New Delhi.

ECoR/ACCTS/BBS/GST/Circular/02/ 6112 Dt.28.02.2020

y forwarded for kind information and necessary action to:

PCMM, PCE, PCEE, PCSTE, CAO/Con, PCME, PCCM, PCOM, PCPO, PCMD, SDGM, PCSC, PCSO.
DRM/KUR, WAT & SBP.
CPO(A), CEDE, CGE, CTPM, CCM/FS, CMM-II, CSTE/Project, CRSE(Coaching),
FA&CAO(Con)/BBS, FA&CAO/WST, CHD-II, CSC, CPRO, CWM/CRW/MCS, SSO/S&T.
Sr.DFMs – KUR, WAT & SBP, Dy.FA&CAO(Con), Dy.FA&CAO(S&W), Dy.FA&CAO(F&B) &
Dy.FA&CAO(G).
Sr.AFA/HQ & Sr. AFA(WS)/MCS).
AFA/Stores-I & AFA/Stores-II.

AFA/T-II 28.2.20
For PFA/ECoR

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Vendor Declaration on Aggregated Turnover

1. I/we _____ *(name of the entity)* _____, having Permanent Account Number (PAN)*(PAN)*, hereby confirm that my/our aggregate turnover* for the FY 2019-20 (please tick as applicable):

   ☐ exceeds INR 100 crores

   ☐ does not exceed INR 100 crores

2. I/we also hereby declare that if the above information provided by me/us is found to be incorrect, Indian Railways shall have rights to recoverall lossesincluding loss of input tax credit or penalty that Indian Railways may incur on account of such incorrect information.

GSTIN:

Date:

Place:

Signature:

Name of the authorized signatory:

*** Calculation of Aggregate Turnover**

- *Aggregate turnoveris the sum total of the following values:*
  - *taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis);*
  - *exempt supplies;*
  - *exports of goods or services or both;*
  - *inter-state supplies of persons having the same PAN.*
- *Aggregate turnover is to be computed on all India basis (total of all GSTINs under a PAN)*
- *CGST, SGST ,UTGST, IGST and CESS is to be excluded while arriving at the aggregated values.*

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