

EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17
Date: 12.01.2021

Commercial Circular No. 14(GC)/2021

Sub: Issue of GST compliant E-Invoice from 01.10.2020

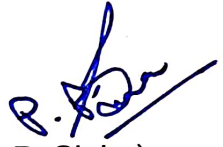
**Ref : Railway Board's letter No.TCR/1078/2020/GST/E-Invoice/CONCOR/3332621
dtd.11.01.2021**

Enclosed please find herewith a copy of Railway Board's letter No. TCR/1078/2020/GST/E-Invoice/CONCOR/3332621 dtd.11.01.2021 regarding " Issue of GST compliant E-Invoice from 01.10.2020 " 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.TCR/1078/2020/GST/E-Invoice/CONCOR/
3332621 dtd.11.01.2021**

Encl: As above (03 Page)

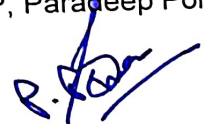

(P.P. Sinha)
Asst. Commercial Manager (FS)
Date: 12.01.2021

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, **Sr.DFM:** KUR,WAT,SBP/ECoR
CAO(FOIS), CRIS/NDLS, **Sr.DCM:** KUR,WAT/SPB/ECoR. **Dy.CCM(Claims):** E.Co.Rly./BBS
FA & CAO: E.Co.Rly/BBS, **FA&CAO(T):** ECoR/BBS. **Traffic Manager:** VZP, Paradeep Port Trust
/ Paradeep.


(P.P. Sinha)
Asst. Commercial Manager (FS)

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

No.TCR/1078/2020/GST/E-Invoice/CONCOR/3332621
New Delhi, dated: 11.01.2021

Principal Chief Commercial Manager, &
Principal Chief Operations Manager,
All Zonal Railways.

Sub: Issue of GST compliant E-Invoice from 01.10.2020.

Many representations have been received in Board's office on the above subject and requesting for e-invoice on transportation of goods trains including containers.

Matter has been examined in consultation with Associate Accounts of Ministry of Railways and it is advised that Indian Railways is exempted from issuing e-invoice at entity level itself and is exempted from complying with provisions of e-Invoicing with respect to B2B supplies made by Indian Railways; and from complying with capturing of QR code in invoices with respect to all B2C supplies made by Indian Railways. The same was also iterated vide Board's letter no TC-II/2020/2910/GST Matters dated 20Nov2020 (copy enclosed for ready reference).



(KK Mishra)

Director, Traffic Commercial (Rates)

Railway Board

kk.mishra@gov.in

No.TCR/1078/2020/GST/E-Invoice/CONCOR/3332621
New Delhi, dated: 01.2021

Copy for information and necessary action to:

1. Principal Financial Advisers, All Indian Railways.
2. The Dy.C&AG (Railways), Rall Bhawan.
3. Managing Director, CRIS Chanakya Puri, New Delhi-110023.

File No.TCR/1078/2020/GST/E-Invoice/CONCOR

4. The Chief Administrative Officer, FOIS/CRIS, Chanakya Puri, New Delhi-23.
5. Managing Director, Konkan Railway Corporation, Belapur Bhavan, Plot No. 6, Sector-11, CBD Belapur, Navi Mumbai – 400014.
6. CMD/CONCOR, New Delhi.
7. Gateway Rail Freight Limited, (011-40554400 & 40554413), w.r.t. letter No.GRFL/e-invoice/01 dated 9.12.2020.
8. Secretary General, Coal Consumers' Association of India, (email sec.ccai@gmail.com) w.r.t. letter No.CCAI/RLY-RPTN/44-46/230/2020-21 dated 2.12.2020.
9. Director General, RDSO, Manak Nagar, Lucknow.
10. GS/IRCA, New Delhi.
11. Director General, Railway Staff College, Vadodara.
12. Director, Indian Railways Institute of Transport Management, Campus; Hardoi Bye Pass Road, Village & Post Office Kanausi, Manak Nagar, Lucknow.

KK Mishra

(KK Mishra)

Director Traffic Commercial (Rates)

Railway Board

kk.mishra@gov.in

Copy for information to:

OSD to M(O&BD) for kind information of M(O&BD),
PSO to M(F)RB for kind information of M(F)RB,
PPS to: AM/C, AM(T), AM (Vig), AM(Revenue),
PED/TT(M),
EDTC(R), ED(FM), EDF(C), EDTT(F), EDTT(S),
TC(CR), F(C) Branches of Railway Board.

GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)
(RAILWAY BOARD)

No.TC-II/2020/2910/GST Matters

New Delhi, Dated. 20.11.2020

Principal Chief Commercial Managers.
All Zonal Railways.

Sub: E-invoicing requiring change in procedure for issuing tax invoices.

Ref: GM/UTS letter no. 2011/CRIS/NDLS-HQ/UTS/Taxes/253/0003 dated 11.09.2020.

In reference to the above letter the matter has been examined in detail. "Ministry of Finance (Department of Revenue) has clarified in the FAQs on e-Invoicing that any entity which is providing any exempted Services are exempted from issuing e-Invoice. Since Indian Railways is exempted from issuing e-Invoice with respect to providing Transportation of Passenger, exemption from issuing e-Invoice is available at entity level. In view of the above, it is clarified as follows:-

- E-Invoicing: IR is exempted from complying with provisions of e-Invoicing with respect to B2B supplies; and
- QR Code: IR is exempted from complying with capturing of QR code in invoices with respect to all B2C supplies.

This issues with the concurrence of Finance and Accounts Directorates of the Ministry of Railways.

Necessary action may be taken in respect of above.

Sumeet Singh
20/11/2020

(Sumeet Singh)
Joint Director Traffic Commercial (G)
Railway Board.

No.TC-II/2020/2910/GST Matters

New Delhi, Dated. 20.11.2020

Copy to:-

- Dy. Comptroller & Auditor General of India (Railways), Room No.224, Rail Bhavan, New Delhi.
- PFA's, All Zonal Railways
- Principal Directors of Audit, All zonal Railways

[Signature]
20.11.20
for Member Finance/Railways.

Copy forwarded for information & necessary action to:

- CRB, MT, FC, Railway Board.
- AM/ Revenue, PED/CHG, ED/C&IS, EDIP Railway Board.
- MD/CRIS, Chankyapuri, New Delhi for information and necessary action.

Sumeet Singh
20/11/2020

(Sumeet Singh)
Joint Director Traffic Commercial (G)
Railway Board.