# EAST COAST RAILWAY

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

**Commercial Circular No. 343(GC)/2022** Date: 19.10.2022

**Sub: Amendments to turnover threshold for e-invoicing under GST.**

**Ref: (i) Railway Board's letter No.2016/AC-II/01/06/CRIS dtd.30.09.2022. ( RBA No.48/2022, GST Circular No.14/2022)**

**(ii) AFA(T)-II/ECoR's letter No.ECoR/Accts/BBS/GST/Circular/02/2200 dtd.14.10.2022**

Enclosed please find herewith a copy of Railway Board's letter No. **2016/AC-II/01/06/CRIS dtd.30.09.2022** (**RBA No.48/2022, GST Circular No.14/2022**) regarding "**Amendments to turnover threshold for e-invoicing under GST**", 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.30.09.2022. ( RBA No.48/2022, GST Circular No.14/2022)**

Encl: As above (03 Pages).

19/10/22

**(P. P. Sinha )**
**Dy. Chief Commercial Manager (Claims)**

No. CCM/443/GST/Pt.II Date:19.10.2022

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.

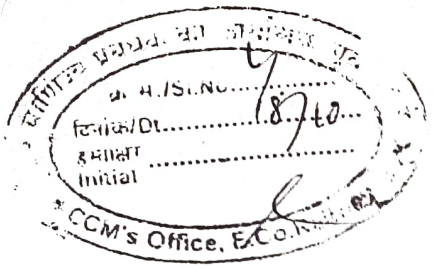
Copy for information and necessary action to the:-

**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.

19/10/22

**(P. P. Sinha )**
**Dy. Chief Commercial Manager (Claims)**

CCM/FS
18/10




EAST COAST RAILWAY

Office of the
Principal Financial Advisor
Bhubaneswar

No.ECoR/Accts/BBS/ GST/Circular/02/ 2200 Dt.14/10/2022

To
PCCM, CAO/Con, PCE, PCEE, PCSTE, PCME, PCPO, PCSC, PCMD, PCMM, CWM/MCS, FA&CAO(Con)
DRM/KUR, SBP,WAT
Sr.DFM/KUR, SBP, WAT
Sr.DCM/KUR, WAT & SBP
Dy.FA&CAO(F&B), Dy.FA&CAO(Con)/BBS, Dy.FA&CAO(S&W)/BBS ,
Dy.FA&CAO(Con)/VSKP
Sr.AFA(CRW)/MCS, Sr.AFA(RE)/BBS, AFA(T)/BBS, Sr.AFA(Con)/SBP

Dy CCM/FS

Sub: Amendment to turnover threshold for e-invoicing under GST.
Ref: Railway Board's Lr.No.2016/AC-II/01/06/CRIS Dt.30.09.2022 (RBA No.48/2022)

Please find enclosed herewith the Railway Board's Lr.No. 2016/AC-II/01/06/CRIS Dt.30.09.2022 (RBA No.48/2022) in connection with amendment to turnover threshold for e-invoicing under GST with effect from 01.10.2022.

This may please be treated as "Urgent".

Encl: As above

14/10/2022
AFA(T-II)
For PFA/ECoR

भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

RBA No. 48/2022
GST Circular No. 14/2022

2016/AC-II/01/06/CRIS

New Delhi, Dated 30th September 2022

**General Managers,**
All Zonal Railway/Production Units

**Sub: Amendment to turnover threshold for e-invoicing under GST**

**Ref:** (1) RBA No. 017/2022/GST Circular No.03/2022 dated 09th March 2022
(2) RBA No. 019/2021/GST Circular No.015/2021 dated 09th March 2021
(3) RBA No. 94/2020/GST Circular No.50/2020 dated 17th December 2020
(4) RBA No. 78/2020/GST Circular No.44/2020 dated 08th October 2020

The circulars cited above brought out provisions under GST concerning applicability of e-invoicing along with the allied mechanism being followed in respect of inward supplies of Indian Railways (i.e. Business-to-Business supplies). Recently, Central Board of Indirect taxes and Customs vide Notification No. 17/2022 - Central Tax dated 1st August 2022, has further reduced the hitherto turnover threshold from **INR 20 Crores to INR 10 crores** for applicability of e-invoicing **with effect from 1st October 2022**.

Thus, pursuant to said amendment, **with effect from 1st October 2022**, all suppliers (i.e. registered persons under GST) of Indian Railways (excluding notified exempted categories) having aggregate turnover more than INR 10 crores in any preceding Financial Year from 2017-18 onwards, shall mandatorily issue e-invoice having QR Code embedding IRN and requisite particulars against all taxable supplies being made to Indian Railways.

Considering that any document issued by notified persons for e-invoicing becomes valid only with a QR Code (encompassing IRN and requisite particulars), the existing mechanism followed for e-invoicing such as obtaining declarations etc. needs to be followed for documents for inward supplies from suppliers falling under the revised applicability of e-invoicing with effect from 1st October 2022.

pcem

In line with the change in turnover limits concerning applicability for e-invoicing for notified persons, the adherence to e-invoice on documents (i.e., invoices, credit notes and debit notes) for inward supplies of Indian Railways over forthcoming tax periods needs to be verified as under:

- For documents **dated FY 2021-2022** that are received in instant FY or period thereafter: e-invoicing is applicable for suppliers having aggregate turnover more than INR 50 crores
- For documents **pertaining to FY 2022-23 and for the period 01st April 2022 to 30th September 2022**
  e-invoicing is applicable for suppliers having aggregate turnover more than INR 20 crores.
- For documents **pertaining to FY 2022-23 and for the period 01stOctober 2022 or thereafter**
  e-invoicing is applicable for suppliers having aggregate turnover more than INR 10 crores.

Thus, the mechanism brought out vide RBA cited above may be followed accordingly. Additionally, the declarations concerning applicability of e-invoicing stands amended to incorporate revised turnover threshold.

CRIS may effectuate requisite modifications in various application groups such as IPAS, IREPS etc. in line with said amendment. All Zonal Railways/Production Units may issue necessary instructions to all concerned personnel in respect of aforementioned changes in law in consultation with their GST consultants and ensure compliance.

**(Sanjeev Sharma)**
**OSD/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. MD/IRFC
5. GM/Finance/GSTM, GM/AIMS,CRIS,GM/IRePS, CRIS
6. Chief Executive Officer, Ministry of Commerce and Industry, Government eMarketplace,2nd Floor, Jeevan Tara Building, Sansad Marg, New Delhi 110 001. [with a request to give effect to the above in GeM portal as requested in Ministry of Railway's letter dated 27.11.2020, to ensure GST compliance.