



भारत सरकार Government of India

रेल मंत्रालय Ministry of Railways

रेलवे बोर्ड (Railway Board)



No. 2017/AC-II/1/6/GST

RBA No. 74
GST Circular no. 20
New Delhi, dated 19-06-2017

**General Managers,
All Zonal Railways/PUs**

Sub: Provision of Dummy GSTIN.

Fresh registration under GST has not yet commenced so far in the GST portal and it is expected that allotment of State/UT wise GSTIN no. will take some time. In order to facilitate issuance of invoice relating to Sundry Earnings, it is necessary that a State/UT wise Dummy GSTIN to be allotted, so that at a later stage, when the GSTIN is available a concordance table is prepared and the dummy GSTIN data could be replaced with actual GSTIN data.

In this regard a letter has been written to CRIS vide letter no. even dated 16/06/2017 bringing out the Dummy GSTIN data, which is enclosed for necessary action to enable all Zonal Railways to raise invoice on Railway customer relating to Sundry Earnings.

DA: As above.

(Anjali Goyal)
Adviser Accounts
Railway Board



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

No. 2016/AC-II/1/6/GST

16th June, 2017

Managing Director,
Centre for Railway Information Systems,
Chanakyapuri,
New Delhi 110 021.

Sub :- Provision of Dummy GSTIN

Fresh registration under GST has not yet commenced so far in the GST portal and it is expected that allotment of State/UT wise GSTIN number will take some time. In order to facilitate testing of system by CRIS in respect of PRS,UTS,FOIS, etc, it is necessary that a State/UT wise Dummy GSTIN be allotted, so that at a later stage, when the GSTIN is available a concordance table may be prepared and the dummy GSTIN data could be replaced with the actual GSTIN data. Structure of the GSTIN is as follows:-

State/UT Code	Numeric	2 digit
Income Tax PAN (AAAGM0289C)	Alpha-Numeric	10 digits
Entity Code *	Alpha-Numeric	2 digit
Check digit	Numeric	1 digit
Total		15 digits

* This code is allotted for various business verticals within a State/UT. In the case of Railways it can be say A1.

Applying the above logic, dummy GSTIN has been prepared and attached as Annexure-A. After allotment of the GSTIN by the GST authorities, last three digit of the 15 digit GSTIN will get changed.

DA:- As above.

(Ajajal Goyal)
Adviser/Accounts

Copy to:-

1. AM/C&IS, Railway Board;
2. Director/Systems, CRIS, Chanakyapuri, New Delhi.
3. All members of ED level Empowered Committee on GST;
4. All members of Director level GST Cell

Dummy GSTIN in respect of Railways

State/UT	Dummy GSTIN
Jammu & Kashmir	01AAAGM0289CA19
Himachal Pradesh	02AAAGM0289CA19
Punjab	03AAAGM0289CA19
Chandigarh	04AAAGM0289CA19
Uttanchal	05AAAGM0289CA19
Haryana	06AAAGM0289CA19
Delhi	07AAAGM0289CA19
Rajasthan	08AAAGM0289CA19
Uttar Pradesh	09AAAGM0289CA19
Bihar	10AAAGM0289CA19
Sikkim	11AAAGM0289CA19
Arunachal Pradesh	12AAAGM0289CA19
Nagaland	13AAAGM0289CA19
Manipur	14AAAGM0289CA19
Mizoram	15AAAGM0289CA19
Tripura	16AAAGM0289CA19
Meghalaya	17AAAGM0289CA19
Assam	18AAAGM0289CA19
West Bengal	19AAAGM0289CA19
Jharkhand	20AAAGM0289CA19
Odisha	21AAAGM0289CA19
Chattisgarh	22AAAGM0289CA19
Madhya Pradesh	23AAAGM0289CA19
Gujarat	24AAAGM0289CA19
Daman & Diu	25AAAGM0289CA19
Dadra & Nagar Haveli	26AAAGM0289CA19
Maharashtra	27AAAGM0289CA19
Andhra Pradesh	28AAAGM0289CA19
Karnataka	29AAAGM0289CA19
Goa	30AAAGM0289CA19
Lakshadweep	31AAAGM0289CA19
Kerala	32AAAGM0289CA19
Tamil Nadu	33AAAGM0289CA19
Pondicherry	34AAAGM0289CA19
Andaman & Nicobar Islands	35AAAGM0289CA19
Telangana	36AAAGM0289CA19