

EAST COAST RAILWAY

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

Date: 16.04.2021

Commercial Circular No. 144(GC)/2021

Sub: Applicability of GST under forward charge and reverse charge on outward supply of services.

Ref : Railway Board's letter No. 2016/AC-II/01/06/CRIS dtd.31.03.2021 (RBA No.026/2021, GST Circular No.021/2021)

Enclosed please find herewith a copy of Railway Board's letter No. 2016/AC-II/01/06/CRIS dtd.31.03.2021 (RBA No.026/2021, GST Circular No.021/2021) regarding "Applicability of GST under forward charge and reverse charge on outward supply of services", 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.31.03.2021 (RBA No.026/2021, GST Circular No.021/2021) circulated by ECoR/Accounts Dept.

Encl: As above (01 page).


(Anil Kumar S)

Dy. Chief Commercial Manager (FS)

No. CCM/443/GST/Policy/ Pt

Date: 16.04.2021

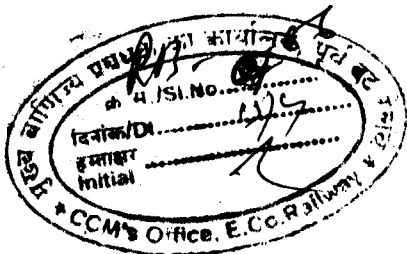
All Station Managers/ Goods and Parcel Supervisors/Commercial Supervisors /Siding Clerks / Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges / City Booking Agencies / Out Agencies.

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. **SDG** M/ECoR/BBS, **Chairman**/RCT/BBS, **Dy.CVO**/ECoR/BBS, **Dy.COM(FOIS)**/ECoR/BBS, **PO/RCT**/BBS, **CAO(FOIS)**/NDLS, **Audit office**/BBS. Rates Section /CCM/ECoR/BBS -10 sets
DRM: KUR,WAT,SBP/ECoR, **Sr.DCM**- KUR,WAT,SBP/ECoR, **CAO(FOIS)**, CRIS/NDLS, **Sr.DCM** :KUR,WAT/SPB/ECoR. **Dy.CCM(Claims)**/E.Co.Rly, **FA & CAO**:E.Co.Rly, **FA & CAO(T)**/ECoR/BBS
Traffic Manager: VZP, Paradeep Port Trust / Paradeep.


(Anil Kumar S)

Dy. Chief Commercial Manager (FS)



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

EAST COAST RAIL
O/o. the PFA/88S
No. R/2/F/G/1.027...Dt. 09/07

RBA No. 026/2021
GST Circular No. 021/2021
MOST IMMEDIATE

31st March 2021

26
2016/AC-11/01/06/CRIS

General Managers,
All Zonal Railway/Production Units

Sub: - Applicability of GST under forward charge and reverse charge on outward supply of services

Pursuant to Notification No. 13/2017- Central Tax (Rate) dated 28th June 2017 (as amended) read with Notification No. 12/2017- Central Tax (Rate) dated 28th June 2017 (as amended), **except the services mentioned below** all other services supplied by Indian Railways shall be leviable to GST under reverse charge as on date for Ministry of Railways and therefore **in respect of such other services GST shall be payable by the recipient (subject to exemptions provided under GST provisions):**

- Services of transportation of Goods to all persons (i.e. registered and unregistered)
- Services of transportation of Passengers to all persons (i.e. registered and unregistered)
- Services of renting of Immovable Property to unregistered business entities

Please be informed that only aforementioned **supply of services** are leviable to GST under forward charge and hence GST shall be levied by Indian Railways on such services, subject to applicable exemptions. All Zonal Railways and Production Units shall ensure compliance to the above.

(V. Prakash)
Director/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. GM/Finance/GSTM, GM/AIMS, CRIS

Send to PFA - 14/04.

At PAB
Du(T)
Sr. SO (GST) cum

Recd copy to
V.P. Ch, P. Com Ch, P.R.M.S.
V.P. DQM (G)
V.P. GST Consultants @ H.R.
V.P. Dy (T)
V.P. S. DFM/WR, MAT, RSP, Dy PAB/WR