



पूर्व तट रेलवे / EAST COAST RAILWAY

Office of the  
Pr. Chief Commercial Manager  
1<sup>st</sup> Floor, North Block, Rail Sadan  
Bhubaneswar – 751017

Commercial Circular No:176(GC)/2023

Date: 22.06.2023

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

**Ref:**(i)Finance Department/ECOR's No. ECoR/Accts/BBS/GST/Circular/02/916 dtd. 12.06.2023.

(ii)Railway Board's letter No.2016/AC-II/01/06/CRIS dtd.17.05.2023(RBA No.17/2023 dtd.17.05.2023)

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Enclosed please find herewith a copy of the Railway Board's letter No.2016/AC-II/01/06/CRIS dtd.17.05.2023(RBA No.17/2023 dtd.17.05.2023) regarding "Amendment to turnover threshold for e-invoicing under GST",which is self explanatory for information and necessary action.

All concerned to please note and act accordingly

Encls: As above (03 Pages)

Authority:Finance Department/ECOR's No. ECoR/Accts/BBS/GST/Circular/02/916 dtd. 12.06.2023.

(Swaraj Pradhan)

Dy. Chief Commercial Manager (FS)

Date. 22.06.2023

No.PCCM/443 /GST/Pt./Policy

Copy to:-

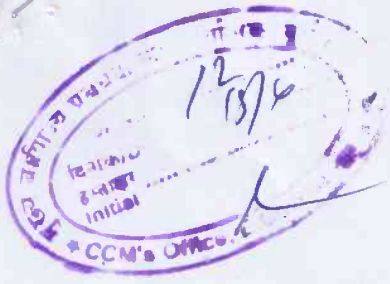
All SMs/Goods Supervisors/ Comml. Supervisors/Siding clerks/Booking Clerk in charges/Parcel Clerk/ weigh Bridge clerks/City Booking Agencies.

Copy for information and necessary action to the:-

PCOM, PFA, CFTM,SDGM,FA & CAO(T),Chairman/RCT, Dy CVO(T), DY CCO, Dy COM(FOIS),PO/RCT, Audit Officer/ECOR/BBS. Rates Section/CCM/ECOR/BBS, DRM/KUR, WAT& SBP/ECOR, Sr DOM/KUR, WAT&SBP/ECOR, SrDCM/KUR,WAT&SBP/ECOR,Traffic Manager/Visakhapatnam Port trust (VZP), Paradeep Port Trust/PRDP.

(Swaraj Pradhan)

Dy. Chief Commercial Manager (FS)



EAST COAST RAILWAY



CCM/FS  
12/6

Office of the  
Principal Financial Advisor  
Bhubaneswar

Dt.12/06/2023

No.ECoR/Accts/BBS/ GST/Circular/02/916

To

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

Dy CCM/FS  
12/6/23

Sub: Amendment to turnover threshold for e-invoicing under GST.  
Ref: Railway Board's Lr.No.2016/AC-II/01/06/CRIS Dt.17.05.2023 (RBA  
No.17/2023)

AFA/EC

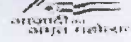
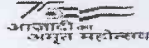
Please find enclosed herewith the Railway Board's Lr.No. 2016/AC-II/01/06/CRIS Dt.17.05.2023 (RBA No.17/2023) in connection with amendment to turnover threshold for e-invoicing under GST with effect from 1<sup>st</sup> August 2023 for information and necessary action.

Encl: As above

12/6/2023  
AFA(T-II)  
For PFA/ECOR



Government of India  
Ministry of Railways  
Railway Board



**RBA No.17/2023**  
**GST Circular No. 03/2023**

2016/AC-II/01/06/CRIS

New Delhi, dated: 17.05.2023

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

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

Ref: (1)RBA No. 14/2022/GST Circular No. 48/2022 dated 30.09.2022  
(2)RBA No. 17/2022/GST Circular No.03/2022 dated 09.03.2022  
(3)RBA No. 19/2021/GST Circular No.015/2021 dated 09.03.2021  
(4)RBA No. 94/2020/GST Circular No.50/2020 dated 17.12.2020  
(5) RBA No. 78/2020/GST Circular No.44/2020 dated 08.10.2020

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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. 10/2023 - Central Tax dated 10<sup>th</sup> May 2023, has further reduced the hitherto turnover threshold from **INR 10 Crores to INR 5 crores** for applicability of e-invoicing **with effect from 1<sup>st</sup> August 2023**.

Thus, pursuant to said amendment, **with effect from 1<sup>st</sup> August 2023**, all suppliers (i.e. registered persons under GST) of Indian Railways (excluding notified exempted categories) having aggregate turnover more than INR 5 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 1<sup>st</sup> August 2023.

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:

I/3067769/2023

e-invoicing is applicable for suppliers having aggregate turnover more than INR 50 crores in any preceding FY starting from 2017-18.

- For documents **pertaining to FY 2022-23 and for the period 01<sup>st</sup> April 2022 to 30<sup>th</sup> September 2022**  
e-invoicing was made applicable for suppliers having aggregate turnover more than INR 20 crores in any preceding FY starting from 2017-18.
- For documents **pertaining to FY 2022-23 & 2023-24 for the period 01<sup>st</sup> October 2022 to 31<sup>st</sup> July 2023**  
e-invoicing is applicable for suppliers having aggregate turnover more than INR 10 crores in any preceding FY starting from 2017-18.
- For documents **pertaining to FY 2023-24 and for the period 01<sup>st</sup> August 2023 or thereafter**  
e-invoicing is applicable for suppliers having aggregate turnover more than INR 5 crores in any preceding FY starting from 2017-18.

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.

Signed by Vipul Tripathi  
Date: 17-05-2023 15:18:59  
(Vipul Tripathi)  
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. MD/IRFC
5. GM/Finance/GSTM, GM/AIMS, CRIS, GM/IRePS, CRIS.
6. Chief Executive Officer, Ministry of Commerce and Industry, Government eMarketplace, 2<sup>nd</sup> 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.

HTB