

Note**Sub :- GST exemption for railway equipments and materials moved by Indian Railways for its own consumption across various States.**

As per section 31 (3) (c) of the CGST Act, 2017, Bill of Supply has to be issued by Railways while transferring Goods, that are considered as exempted in case the value is more than Rs. 200/-; Transfer of Goods/Stores from one State/UT to another **State/UT is considered to be an exempted activity** as per section 7(1) of the CGST Act, 2017 read with clause 1(b) of Schedule II of the CGST Act, 2017.

Therefore while transferring Railway Materials from the Depot/Workshop/Shed/Stock holder in one State to another State, it may kindly be ensured that the Bill of Supply as mentioned in Rule 49 of the Chapter VI of the CGST Rules, 2017 (copy enclosed), accompanies such consignments.

A declaration may also be given in the Bill of Supply that "This transfer of Railway Materials [description of material to be indicated] from the Depot/Workshop/Shed/Stock holder of ---- [name of the Zonal Railway and the State (Originating Depot, GSTIN)] to the Depot/Workshop/Shed/Stock holder of ___ [name of the Zonal Railways and the State (Destination), GSTIN], is without any transfer of title of the said goods, and is treated as supply of service between two distinct persons [as defined in section 25(4) of the CGST Act, 2017]. As per Section 7(1) of the Central Goods and Services Tax Act, 2017 (CGST Act, 2017) read with Clause 1(b) of Schedule II of the CGST Act, 2017, this inter-state supply of service by the Central Government (Ministry of Railways) to Central Government (Ministry of Railways) is exempt from the levy of IGST vide Sl. No. 8 of the Notification No. 9/2017 – Integrated Tax (Rate) dated 28.06.2017".

The above has the approval of Board (CRB,FC,ME) and DG/RS. Necessary directives may kindly be issued to all the Zonal Railways/Production units for implementing the above, with concurrence of associate finance of respective Directorates.

Encl:- Above

Adviser/Accounts

AM/CE, AM/Works, AM/Electrical, AM/ME, AM/PU, AM/Signal, AM/Telecom,
AM/Stores, ED/RE

~~ED/RE~~

Man admin all Rly.

9/10/2017

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- 48. Manner of issuing invoice.-** (1) The invoice shall be prepared in triplicate, in the case of supply of goods, in the following manner, namely,-
- (a) the original copy being marked as ORIGINAL FOR RECIPIENT;
 - (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
 - (c) the triplicate copy being marked as TRIPLICATE FOR SUPPLIER.
- (2) The invoice shall be prepared in duplicate, in the case of the supply of services, in the following manner, namely,-
- (a) the original copy being marked as ORIGINAL FOR RECIPIENT; and
 - (b) the duplicate copy being marked as DUPLICATE FOR SUPPLIER.
- (3) The serial number of invoices issued during a tax period shall be furnished electronically through the common portal in **FORM GSTR-1**.

49. Bill of supply.- A bill of supply referred to in clause (c) of sub-section (3) of section 31 shall be issued by the supplier containing the following details, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters -hyphen or dash and slash symbolised as “-” and “/” respectively, and any combination thereof, unique for a financial year;
- (c) date of its issue;
- (d) name, address and Goods and Services Tax Identification Number or Unique Identity Number, if registered, of the recipient;
- (e) Harmonised System of Nomenclature Code for goods or services;
- (f) description of goods or services or both;
- (g) value of supply of goods or services or both taking into account discount or abatement, if any; and
- (h) signature or digital signature of the supplier or his authorised representative:

Provided that the provisos to rule 46 shall, *mutatis mutandis*, apply to the bill of supply issued under this rule:

Provided further that any tax invoice or any other similar document issued under any other Act for the time being in force in respect of any non-taxable supply shall be treated as a bill of supply for the purposes of the Act.

50. Receipt voucher.- A receipt voucher referred to in clause (d) of sub-section (3) of section 31 shall contain the following particulars, namely,-

- (a) name, address and Goods and Services Tax Identification Number of the supplier;
- (b) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters-hyphen