



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

RBA No. 78 /2020
GST Circular No. 44 /2020

2016/AC-II/01/06/CRIS

8th October, 2020

General Managers
All Zonal Railways/Production Units

Sub:- Process with respect to procurements undertaken from 1st October, 2020

Central Board of Indirect Taxes & Customs (CBIC) vide Notification No. 13/2020 – Central Tax dated 21st March 2020, read with Notification No. 61/2020- Central Tax dated 30th July 2020 has notified that with effect from 01st October 2020 all registered persons, other than certain exempted categories of registered persons, having aggregate turnover in a financial year more than INR 500 crores shall mandatorily prepare an e-invoice in respect of the supply of goods or services or both to a registered person (i.e. Business-to-Business (B2B) supplies). An e-invoice is not different than a general invoice. Certain mandatory fields in the invoice which have been notified under respective provisions of GST law along with mandatory requirement of reporting of such invoices on the Invoice Registration Portal (IRP) whereby post reporting, a unique Invoice Reference Number (IRN) shall be assigned and embedded in the Quick Response (QR) code generated therein. The QR code generated from IRP needs to be printed on the invoice. Such provisions of e-invoicing applies to invoices, credit notes and debit notes issued with respect to B2B supplies. **Any document issued without such IRN embedded in QR code shall not be treated as valid invoice under GST.** QR code when scanned through notified application indicate the following particulars of e-invoice:

- GSTIN of Supplier
- GSTIN of Recipient (i.e. Indian Railways)
- Invoice number, as given by Supplier
- Date of generation of invoice
- Invoice value (taxable value and gross tax)
- Number of line items
- HSN Code of main item (line item having highest taxable value)

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h. Unique IRN (Invoice Reference Number/hash)

Given the above, it is brought out that in case Railway's vendor provides Invoices without the above validations, Input Tax Credit (ITC) in respect of such invoices, if eligible, is not allowed to be availed by Indian Railways despite being in possession of invoice and compliant to other applicable provisions. It has also been noted that many Zonal Railways are having a situation while reconciliation of ITC with FORM GSTR-2A that Railway Vendors are not uploading the invoices issue and filing the GST Return, due to which many invoices does not get matched/reconciled. Keeping both the situation in mind it has been decided that requisite declaration shall be obtained from the suppliers/vendors at the time of passing of bills. Such declaration shall be required irrespective whether e-invoicing is applicable to the concerned vendor or not.

Further, vide press release dated 30th September, 2020, CBIC has provided certain relaxation whereby any invoice issued during October 2020 without complying with provisions of e-invoicing shall be deemed to be valid provided IRN with respect to such invoices is obtained from IRP within 30 days of date of invoice. Owing to such relaxation, there could be certain scenarios wherein the vendor liable to comply with e-invoicing raises invoice to Indian Railways without having any QR code. This would necessitate Zonal Railways to make correspondence with such vendors to ensure that they report the same within the prescribed period of 30 days on IRP and print the necessary QR code generated therein.

Following processes are laid down.

- a) All the Railway's vendor/contractors shall provide a declaration as per Annexure-A to the Executive Department, alongwith their E-Invoices or Normal Invoices. This declaration shall be passed on to Bill Passing Authority.
- b) It shall be duty of bill passing authority of each concerned state to ensure that such declaration has been obtained from respective vendor. The declaration shall be accompanied with additional document, wherever required, as stated under the declaration.
- c) It is imperative to note that such relaxation from e-invoicing has been given only for the month of October 2020 invoices and post that such relaxation shall not be available to the vendors and hence due care needs to be taken from such vendors while obtaining declarations.

CRIS is being requested to carry out necessary features in IPAS to capture additional information namely, IRN, etc while passing the bill, besides having scanned copy of the vendor's declaration tagged to the Invoices for any future references.

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✓ 15/8/10/2020

All the Zonal Railways may kindly note the above process for ensuring GST compliances. GST Consultants may be consulted to familiarise the staff with this process.

DA:- As above

10/8/2018
(V.Prakash)

**Joint 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

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(रेल मंत्रालय) MINISTRY OF RAILWAYS
(रेलवे बोर्ड) RAILWAY BOARD

आरबीए सं. 78 /2020
जीएसटी परिपत्र सं. 44 /2020

2016/एसी-II/01/06/सीआरआईएस

8 अक्टूबर, 2020

महाप्रबंधक,
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां

विषय:- 1 अक्टूबर, 2020 से की गई खरीद से संबंधित प्रक्रिया

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड ने दिनांक 30 जुलाई, 2020 की अधिसूचना सं. 61/2020-केन्द्रीय कर के साथ पठित दिनांक 21 मार्च, 2020 की अधिसूचना सं.13/2020-केन्द्रीय कर के तहत यह अधिसूचित किया है कि 1 अक्टूबर, 2020 से पंजीकृत व्यक्तियों की छूट प्राप्त कतिपय कोटियों को छोड़कर सभी पंजीकृत व्यक्ति, जिनकी एक वित्त वर्ष में कुल टर्नओवर भारतीय रुपयों में 500 करोड़ से अधिक है, वे पंजीकृत व्यक्ति को माल या सेवाओं की की गई आपूर्ति या दोनों (अर्थात् व्यापार-से-व्यापार (बी2बी) आपूर्तियों) के संबंध में अनिवार्य रूप से एक ई-बीजक तैयार करेंगे। एक ई-बीजक, साधारण बीजक से भिन्न नहीं होता है। बीजक में कुछ अनिवार्य फील्ड, जिन्हें बीजक पंजीकरण पोर्टल (आईआरपी) पर ऐसे बीजकों की रिपोर्टिंग की अनिवार्य आवश्यकता सहित जीएसटी कानून के संबंधित प्रावधानों के अंतर्गत अधिसूचित किया गया है, जिसमें रिपोर्टिंग के बाद, एक यूनिक बीजक संदर्भ संख्या (इनवॉयस रेफरेंस नम्बर) दी जाएगी और इसे उसमें जनरेट हुए क्विक रेस्पॉन्स (क्यूआर) कोड में अंतःस्थापित (एम्बेडिड) किया जाएगा। आईआरपी से जनरेट हुए क्यूआर कोड को बीजक पर मुद्रित किया जाना आवश्यक है। ई-बीजकन के ऐसे प्रावधान बीजकों, क्रेडिट नोटों और बी2बी आपूर्तियों के संबंध में जारी डेबिट नोटों पर लागू होते हैं। क्यूआर कोड में अंतःस्थापित ऐसे आईआरएन के बिना जारी किया गया कोई दस्तावेज़ जीएसटी के अंतर्गत वैध बीजक के रूप में नहीं माना जाएगा। जब क्यूआर कोड को अधिसूचित एप्लीकेशन के माध्यम से स्कैन किया जाता है तो ई-बीजक निम्नलिखित ब्यौरों को दर्शाता है:

क. आपूर्तिकर्ता का जीएसटीआईएन

- ख. प्राप्तकर्ता का जीएसटीआईएन (अर्थात् भारतीय रेल)
- ग. आपूर्तिकर्ता द्वारा दी गई बीजक संख्या
- घ. बीजक के जनरेट होने की तारीख
- ङ. बीजक मूल्य (करयोग्य मूल्य और सकल कर)
- च. लाइन मदों की संख्या
- छ. मुख्य मद का एचएसएन कोड (लाइन मद जिसका उच्चतर करयोग्य मूल्य हो)
- ज. यूनीक आईआरएन (बीजक संदर्भ संख्या/हैश)

उपर्युक्त को देखते हुए, यह स्पष्ट किया जाता है कि यदि रेलवे का वेंडर उपर्युक्त वैधताओं के बिना बीजक उपलब्ध करवाता है तो ऐसे बीजकों के संबंध में इनपुट टैक्स क्रेडिट (आईटीसी) यदि पात्र हों, बीजक के होने और अन्य लागू प्रावधानों की शिकायत के बावजूद भारतीय रेल द्वारा प्राप्त करने के लिए अनुमेय नहीं है। यह भी नोट किया जाए कि जीएसटीआर-2ए फॉर्म के साथ आईटीसी का मिलान करते समय कई क्षेत्रीय रेलों के सामने ऐसी स्थिति उत्पन्न हो जाती है कि रेलवे वेंडर जारी बीजकों को अपलोड नहीं कर रहे हैं और न ही जीएसटी रिटर्न फाइल कर रहे हैं, जिसके कारण कई बीजकों का मिलान नहीं हो पाता है। दोनों परिस्थितियों को ध्यान में रखते हुए यह निर्णय लिया गया है कि बिलों को पास करते समय आपूर्तिकर्ताओं/वेंडरो से अपेक्षित घोषणा-पत्र लिया जाएगा। इस बात का ध्यान रखे बिना कि ई-बीजकन संबंधित वेंडर के लिए लागू है या नहीं ऐसा घोषणा-पत्र अपेक्षित होगा।

इसके अलावा, 30 सितम्बर, 2020 की प्रेस विज्ञप्ति में सीबीआईसी ने कुछ रियायतें प्रदान की हैं, जिससे ई-बीजकन के प्रावधानों का अनुपालन किए बिना अक्टूबर, 2020 के दौरान जारी किसी बीजक को वैध माना जाएगा बशर्त कि ऐसे बीजकों से संबंधित आईआरएन बीजक की तारीख के 30 दिनों के भीतर आईआरपी से लिया गया हो। ऐसी रियायतों के कारण, कुछ ऐसे परिदृश्य हो सकते हैं, जिनमें वेंडर ई-बीजकन का अनुपालन करने के लिए उत्तरदायी होता है और बिना किसी क्यूआर कोड के भारतीय रेल के बीजक वसूलेगा। इससे क्षेत्रीय रेलों के लिए ऐसे वेंडरों के साथ पत्राचार करना अनिवार्य हो जाएगा ताकि यह सुनिश्चित किया जा सके कि उन्होंने आईआरपी पर 30 दिनों की निर्धारित अवधि के भीतर इस संबंध में सूचित किया है और इसमें जनरेट हुए आवश्यक क्यूआर कोड का मुद्रण किया है।

निम्नलिखित प्रक्रियाएं निर्धारित की जाती हैं।

- क) सभी रेलों के वेंडर/ठेकेदार उनके ई-बीजकों या सामान्य बीजकों के साथ कार्यकारी विभाग को अनुलग्नक-क के अनुसार एक घोषणा-पत्र प्रस्तुत करेंगे। यह घोषणा-पत्र बिल पास करने वाले प्राधिकारी को दिया जाएगा।

- ख) प्रत्येक संबंधित राज्य के बिल पास करने वाले प्राधिकारी की यह इयूटी होगी कि वह ये सुनिश्चित करें कि ऐसा घोषणा-पत्र संबंधित वेंडर से प्राप्त किया गया है। जहां-कहीं अपेक्षित हो, अतिरिक्त दस्तावेजों के साथ घोषणा-पत्र लगाया जाएगा, जैसाकि घोषणा-पत्र में उल्लेख किया गया है।
- ग) यह नोट करना अनिवार्य है कि ई-बीजकन से ऐसी रियायत केवल अक्टूबर, 2020 माह के बीजकों के लिए दी गई है और उसके पश्चात् वेंडरों के लिए ऐसी रियायत उपलब्ध नहीं होगी और इसलिए घोषणा-पत्र लेते समय ऐसे वेंडरों से सावधान रहना अपेक्षित है।

बिल पास करते समय अतिरिक्त सूचना अर्थात् आईआरएन आदि प्राप्त करने के लिए आईपीएस में आवश्यक विशेषताएं डालने के लिए क्रिस से अनुरोध किया जा रहा है, साथ ही, भविष्य में किसी संदर्भ के लिए वेंडर के घोषणा-पत्र की स्कैन की हुई प्रति बीजकों के साथ लगाई जाए।

कृपया सभी क्षेत्रीय रेलें जीएसटी अनुपालन सुनिश्चित करने के लिए उक्त प्रक्रिया नोट कर लें। इस प्रक्रिया के साथ कर्मचारियों को सुपरिचित करने के लिए जीएसटी परामर्शदाताओं से परामर्श किया जाए।

संलग्नक:- यथोक्त



(वी. प्रकाश)

संयुक्त निदेशक/लेखा
रेलवे बोर्ड

प्रतिलिपि प्रेषित:-

1. सभी कार्यपालक निदेशक, कार्यपालक निदेशक स्तर सशक्त समिति, रेलवे बोर्ड।
2. सभी निदेशक, निदेशक स्तर जीएसटी सेल, रेलवे बोर्ड।
3. प्रधान वित्त सलाहकार, सभी क्षेत्रीय रेलें और उत्पादन इकाइयां।
4. प्रबंध निदेशक/आईआरएफसी।
5. महाप्रबंधक/वित्त/जीएसटीएम, महाप्रबंधक/एआईएमएस, क्रिस।

DECLARATION

TO WHOMSOEVER IT MAY CONCERN

<<Particulars of Vendor>>

Legal Name of Entity:	
Trade Name of Entity:	
Registered office Address:	
PAN:	
GSTIN:	<<in case of multiple GSTINs, all GSTINs to be captured>>

<<Applicability of E-invoicing>>

Please select the applicable response under column 'C' in respect of details set out in column 'B'

Case No. (A)	Aggregate Turnover at PAN level (in any preceding financial year from FY 17-18 onwards) (B)	Select the applicable case (C)
1	More than INR 500 crores	<input type="checkbox"/>
2	Less than or equals to INR 500 crores	<input type="checkbox"/>
3	Specific category excluded from compliance to e-invoicing, as notified	<input type="checkbox"/>

<<Declaration>>

I/We <<Name of Authorised Signatory>>of << Trade name / Legal name of the Vendor >> (hereinafter called as "the Firm or the Company") do hereby declare –

<<if Case No. 1 is applicable and vendor issues e-invoice>>

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 exceed the limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are covered under the ambit of GST e-invoicing provisions w.e.f. 01 October 2020 and therefore the invoices, debit notes, credit notes or any other prescribed document under e-invoicing issued/raised by us duly complies with the notified e-invoicing provisions.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to the respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/

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regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

<<If Case No. 1 is applicable, however vendor does not issues e-invoice in respect of invoices dated October 2020.

Please note that this is not applicable where invoice issued by Case No. 1 vendor are dated after October 2020 i.e. are dated November 2020 and onwards. In such a case, MoR shall not accept such non e-invoice compliant invoice

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 exceed the limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020. However, owing to relaxation provided from such compliance for the month of October 2020, the invoices, debit notes, credit notes or any other prescribed document are not in compliance to respective e-invoicing provisions. However, QR code having embedded IRN shall be obtained for such document within 30 days of date of invoice and revised document with QR code shall be issued raised by us which shall be duly compliant with the notified e-invoicing provisions.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

<<If Case No. 2 is applicable>>

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 does not exceed limit prescribed for generation of an unique Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"). Accordingly, we are not covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020. Further, we do hereby declare that once the said provisions are made applicable to "the Firm or the Company", we shall issue the duly complied e-invoices under GST.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is

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denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

<<If Case No. 3 is applicable>>

that the aggregate turnover of "the Firm or the Company" computed as per Section 2(6) of Central Goods and Service Tax Act, 2017 though exceeds limit prescribed for generation of an Invoice Registration Number (IRN) and QR code as per the provisions of Central Goods and Services Tax Act, 2017 and rules thereunder ("GST Law"), however, "the Firm or the Company" has been specifically excluded from the requirement to comply with GST e-invoicing provisions vide Notification No. 13/2020-Central Tax dated 21st March, 2020, as amended. Accordingly, we are not covered under the ambit of GST e-invoicing provisions w.e.f. 1 October 2020.

Further, any invoice or document issued by "the Firm or the Company" to Ministry of Railways having GSTIN <<"concerned state railways' GSTIN">> shall be properly and timely reported under respective returns under GST by "the Firm or the Company" in line with the notified provisions and the applicable tax collected from Ministry of Railways shall be timely and correctly paid to the respective Government by us.

We acknowledge that information furnished above are true to the best of our knowledge. In case any of the above information is found to be incorrect at a later date or due to failure on our part to comply with the relevant laws/regulations and if any GST liability, interest, penalties or any other amount becomes payable or input tax credit is denied to Ministry of Railways having GSTIN <<"concerned state railways GSTIN">>, we shall indemnify for the same.

<<Authentication>>

For and on behalf on <<Trade Name / Legal Name of the Vendor>>

(Signature of Authorised Signatory)

Name:

Date:

Place:

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