

**Minutes of meeting held in the FA&CAO's Meeting Room on
24.5.2017 regarding implementation of GST Act 2017.**

Members Present

Sri Vinayak Rao, FA&CAO
Sri M.K.Kaushik, COS
Sri R.P.Sharma, CEE
Sri R.S.Raj Purohit, CE
Sri Hari Ram Soni, CMM
Smt. Meghna Sharma, Dy.FA&CAO/I
Sri Praveen Kataraki, Dy.FA&CAO/II
Sri S.Bairva, Dy.CME/A&A
Sri Praveen Kumar, Dy.CE
Sri K.Karupaiah, Dy.CME/Plg.
Sri B.S.Ranganath, Dy.CMM/II
Smt. Geetha Gopanna, Sr.AFA/II
Sri M.R. Mohan Raj, SEE/HQ
Sri Y.V.Prasad Rao, Asst. Programmer
Sri Sridhar K.S., Sr.Engineer (IT)

As per series of letters received from Railway Board, provisions of the GST Act 2017 is expected to become effective from 1st July 2017. This change in tax regime will have a wide-ranging impact on activities of all departments of Railways so also in RWF. In this regard, to make a smooth transition towards GST compliance, FA&CAO had called a meeting of all stakeholders to discuss the various parameters involved in preparing for compliance with GST Act.

FA&CAO briefed the members about the need for transition from the present system of taxation to GST and the various modalities involved in the same. He emphasized the salient features of the GST Act and also highlighted the steps to be taken by different departments of RWF in the transition phase as per Railway Board's letter No.2017/AC-II/1/6 dtd. 11.5.2017, 18.5.2017, 19.5.2017 & 22.5.2017.

Ministry of Railways will get a single registration in each state. "Principal Place of Business" - Nominated Railway for that particular state. Production units will be subsumed in the registration taken for zonal Railways. Hence RWF will share its GSTIN along with SWR.

1. As per advise of Railway Board, all production Units have to constitute GST Cell. The GST cell is formed in RWF with the following members and also process to engage a consultant is on and will be in place by 15th June 2017.

1. Sri Praveen Kataraki, Dy.FA&CAO/II who will be the nodal officer.
2. Sri S.Bairva, Dy.CME/A&A
3. Sri B.S.Ranganath, Dy.CMM/II
4. Sri Praveen Kumar, Dy.CE
5. Sri M.R Mohan Raj, SEE/HQ

2. Board have further advised that a proper IT based software to be put in place for processing of bills which shall encompass all the relevant data pertaining to the supplier/ contractor. The bill-processing module shall invariably contain the following data:

- a) Name, address & GSD Identification Number of the supplier/contractor for each state.
- b) Consecutive serial number of the invoices with a continuity check as this will be proof for claiming tax credits.
- c) Date of issue of invoices.
- d) Name, address & GSTIN or UIN, of the recipient (RWF)
- e) Name & address of the recipient and the address of the delivery.
- f) HSN code or Accounting Code of service
- g) Description of goods or services along with Contract Reference No. and /or Bill No.
- h) Quantity and unit
- i) Total value of supply of goods and / or service
- j) Taxable value of supply of goods and / or service taking into account discount or abatement, if any,
- k) Rate of tax (Central GST, State GST, Inter State GST, Union Territory GST or cess)
- l) Amount of tax charged in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess)
- m) Place of supply along with the name of State (in case of a supply in the course of inter-state trade or commerce)

- n) Whether the tax is payable on reverse charge basis? This field must separately be identified as the recipient of services/goods supplied is liable to pay taxes without adjustments. Credit can be claimed later on.
- o) Signature or digital signature of the supplier or his authorized representative.

3. Action required by various departments:

- a) MIS Centre shall arrange for provision of suitable fields to enter all the above data in the bill-processing modules.
- b) All Executive departments involved in bill passing must collect the GSTIN numbers of the suppliers/contractors representing the state in which they are registered for GST along with Address of Registered office, place of business in State etc. immediately. The bill processing departments must ensure that all the fields are mentioned in the invoice of supplier/contractor. If any data is missing the bill shall be returned to the supplier/contractor. **MIS Centre has been advised to make suitable formats and circulate it to all the departments for collecting information from the vendors/contractors.**
- c) Departments involved in selling RWF products shall ensure that all the above data are contained in the invoice generated. An officer must be nominated for this purpose and shall be provided with digital signature.

4. As Bill passing in PU is not on the centralized software, such transactions will have to be first captured in full details on IT platform and then sent daily to CRIS for integration with the CRIS database. **MIS Centre shall develop suitable formats for communicating the database with CRIS.**

5. Transition Provisions under the GST Act- Under these provisions IR can claim CENVAT credit on goods in stock, capital goods and the input services which they are utilizing for providing taxable and non taxable output services or sales in the indirect tax regime. More clarity

is required on this aspect and Dy.FA&CAO/II shall discuss with Railway Board and communicate the actions required in this respect to all executive departments.

6. All the officers are requested to visit www.cbec.gov.in & website of Accounts Directorate of Railway Board for updated information on GST.

7. The next meeting is fixed on 5th June in FA&CAO's Meeting Room at 15.30 Hrs..

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Dy. FA&CAO/II

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