

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

RBA No. 52/2021
GST Circular No. 28/2021

No. 2018/AC-II/GST/1 (Part)

05th October 2021

General Managers,
All Zonal Railway/Production Units

Sub: Change in GST Rates

Ministry of Finance vide below mentioned notifications dated 30th September 2021 has amended hitherto notified certain GST Rates and exemptions. The same are effective from 01st October 2021:

S. No.	Notification No. & Date	Hitherto provisions (applicable till 30 th September 2021)	Revised provisions (applicable from 01 st October 2021)	Remarks
1.	8/2021- Central Tax (Rate) dated 30 th September 2021	Goods falling under Chapter 86 leviable to CGST at 6% (i.e. CGST - 6%, SGST - 6% or IGST-12%)	Goods falling under Chapter 86 leviable to CGST at 9% (i.e. CGST - 9%, SGST - 9% or IGST- 18%)	CGST Rate for supply of goods falling under Chapter 86 on which hitherto 6% GST was applicable has been amended to 9%. Thus, considering SGST/UTGST rates, the total GST rate has been revised from 12% to 18% with effect from 01st October 2021.
2.	7/2021- Central Tax (Rate) dated 30 th September 2021	Exemption on services of leasing of assets (rolling stock assets including wagons, coaches, locos) by the Indian Railways Finance Corporation (IRFC) to Indian Railways	-* *(Exemption withdrawn)	Hitherto applicable exemption under GST on services of leasing of assets (rolling stock assets including wagons, coaches, locos) by IRFC to Indian Railways has been withdrawn with effect from 01st October 2021. Thus, leasing of such assets by IRFC to Indian Railways shall now be exigible to GST @ 18%.

Note:

- It is pertinent to note that references above have been given for notifications issued under CGST Act only and respective notifications issued under State/Union Territories Act can also be referred in this regard.
- A tabular presentation of goods corresponding to changes stated in S. No. (1) above is annexed herewith as 'Annexure-1'.
- Pursuant to change in GST rate of goods under Chapter 86 (as stated in S. No. (1) above), the time of supply concerning applicability of old rate vis-à-vis new rate on outward supply of such goods shall be as under:

A. Goods supplied before 01st October 2021

Scenario	Time of Supply	Applicable GST rate
Invoice issued and Payment received on or after 01 st October 2021	Earlier of: - Invoice issue date, or - Payment receipt date	18%
Invoice issued on or before 30 th September 2021, but Payment received on or after 01 st October 2021	Invoice issue date	12%
Invoice issued on or after 01 st October 2021, but Payment received on or before 30 th September 2021	Payment receipt date	12%

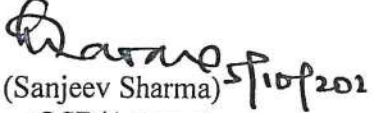
B. Goods supplied on or after 01st October 2021

Scenario	Time of Supply	Applicable GST rate
Invoice issued and Payment received before 01 st October 2021	Earlier of: - Invoice issue date, or - Payment receipt date	12%
Invoice issued on or before 30 th September 2021, but Payment received on or after 01 st October 2021	Payment receipt date	18%
Invoice issued on or after 01 st October 2021, but Payment received on or before 30 th September 2021	Invoice issue date	18%

- Also, it is imperative to note that generally date of receipt of payment (or payment receipt date) is the date on which the payment is entered in the books of account of supplier (i.e. Indian Railways) or date on which payment is credited in the bank account (of Indian Railways), whichever is earlier. However, **in case of change in rate of tax**, the date of

receipt of payment is the date of credit in the bank account if such credit is after four working days from the date of change in rate of tax.

All the Railways and Units shall apprise themselves with the aforementioned amendments in GST laws and ensure adherence to the same in consultation with their GST consultants.


(Sanjeev Sharma) 5/10/201
OSD/Accounts
Railway Board

Copy to:-

1. AM/T&C, PED/Finance, Railway Board
2. PFAs, All Zonal Railways and Production Units
3. All EDs, ED level empowered Committee, Railway Board
4. All Directors of GST Cell, Railway Board
5. MD, CRIS, Chanakyapuri New Delhi
6. Director/Finance, CRIS

S. No.*	Chapter / Heading / Sub-heading / Tariff item	Description of Goods
398A	8601	Rail locomotives powered from an external source of electricity or by electric accumulators.
398B	8602	Other rail locomotives; locomotive tenders; such as Diesel electric locomotives, Steam locomotives and tenders thereof.
398C	8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604.
398D	8604	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, track liners, testing coaches and track inspection vehicles).
398E	8605	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604).
398F	8606	Railway or tramway goods vans and wagons, not self-propelled.
398G	8607	Parts of railway or tramway locomotives or rolling-stock; such as Bogies, bissel-bogies, axles and wheels, and parts thereof.
398H	8608	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.

* as stated under amended GST rate notification