



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

RBA No. 129/2017

GST Circular No. 57/2017

No. 2016/AC-II/01/Misc./GST

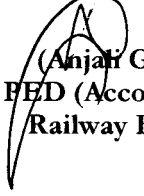
22nd September, 2017

**General Managers,
All Zonal Railways and Production Units**

Sub :- Registration for deduction of TDS.

Department of Revenue (CBEC) vide its notification No. 33/2017-Central Tax dated 15th September, 2017 (copy enclosed) has mentioned that provision relating to section 51 of the CGST Act, 2017 relating to Tax deduction at source under GST shall come into force **with effect from a date** to be notified subsequently, on the recommendations of the Council, by the Central Government. There will be separate registration for this purpose. It is therefore desired concerned nodal Officer in each of the **principal place of business for each State/UT may consult their GST Consultant** for implementing this notification. Necessary procedure order for implementing this notification may be put in place.

Encl:- As above.


(Anjali Goyal)
FED (Accounts)
Railway Board

Copy to :-

1. PSOs all Board Members,
2. FA&CAOs All Zonal Railways/PU
3. All EDs of ED level Empowered Committee in Railway Board
4. All Directors of GST Cell, Railway Board
5. MD, CRIS, Chanakyapuri, New Delhi.
6. GM/AIMS, CRIS, Chanakyapuri, New Delhi.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 33/2017 – Central Tax

New Delhi, the 15th September, 2017

G.S.R.(E).— In exercise of the powers conferred by sub-section (3) of section 1 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 18th day of September, 2017 as the date on which the provisions of sub-section (1) of section 51 of the said Act shall come into force with respect to persons specified under clauses (a) and (b) of sub-section (1) of section 51 of the said Act and the persons specified below under clause (d) of sub-section (1) of section 51 of the said Act, namely:-

- (a) an authority or a board or any other body, -
 - (i) set up by an Act of Parliament or a State Legislature; or
 - (ii) established by any Government,
with fifty-one percent or more participation by way of equity or control, to carry out any function;
- (b) society established by the Central Government or the State Government or a Local Authority under the Societies Registration Act, 1860 (21 of 1860);
- (c) public sector undertakings:

Provided that the said persons shall be liable to deduct tax from the payment made or credited to the supplier of taxable goods or services or both with effect from a date to be notified subsequently, on the recommendations of the Council, by the Central Government.

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.)
Under Secretary to the Government of India