



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

RBA No. 152/2017
GST Circular No. 67/2017

No. 2017/AC-II/01/18/GST Queries

New Delhi the 23rd October, 2017

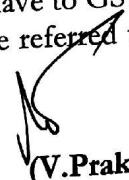
General Manager,
All Zonal Railways and Production Units

Sub :- GST on Sale of Scrap.

Ministry of Finance (Department of Revenue) vide its notification No. 36/2017-Central Tax (Rate) dated 13th October, 2017 has notified the amendments in the notification No. 4/2017-Central Tax (Rate) dated the 28th June, 2017 by inserting the following item in the table:-

S.No.	Tariff item, sub-heading, heading or Chapter	Description of Goods	Supplier of goods	Recipient of supply
1	2	3	4	5
6	Any chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, State Government, Union territory or a local authority	Any registered person

It may be recalled that the notification No. 4/2017-Central Tax (Rate) dated 28th June, 2017 specified that in respect of certain items as specified in column 2 supplied by a person specified in Column 4 of an intrastate supply, recipient of supply as mentioned in column 5 will have to GST on reverse charge mechanism basis. Copy of both the above notification may kindly be referred to as published in www.cbec.gov.in.


(V. Prakash)
Joint Director/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.