

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

GST Matter  
GST Circular No. 15  
RBA No. 67/2017

No. 2017/AC-II/I/6

New Delhi, 7<sup>th</sup> June, 2017

General Managers,  
All Zonal Railways and Production Units

**Sub:- GST-Accounting procedure for capturing Output liability.**

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Kindly refer to Board's letters of even No. dated 11th May, 2017 addressed to all Zonal Railways and Production Units on preparedness for implementation of GST on Railways. In continuation to these instructions, following instructions are issued relating to accounting procedure for output liability and filing of GSTR-1 under GST.

**1. Registration:**

- i. For the purpose of GST, Ministry of Railways will have a single registration in each State/UTs. For tax compliances, Zonal Railways have been designated as the 'Principal place of Business' for a particular State/ UT, without any Zonal/Divisional/ Production Unit demarcation. The details are available under **Annexure 1**.
- ii. The Principal Offices shall be responsible to obtain registration under assigned states in the name of Ministry of Railways, arrange payment of output tax liability for IR's outward supplies made in that State / UT after setting off input tax credit available for the State / UT and file monthly / periodical / annual returns in respect of that State / UT.

**2. Capturing of Output liability:**

**i. Output liability on Computerised transactions captured by CRIS**

Separate code structure and logic of tax incidence for these taxes is being built in Earnings Applications (PRS/UTS/FOIS) by CRIS to capture output tax liability towards IGST/CGST/SGST/UTGST, for each state. This will facilitate filing of GSTR-1 for each state.

**ii. Output liability on transactions of Receipts not captured on centralised applications of CRIS (Offline Transactions)**

In respect of transactions of Receipts which are not captured on centralised applications of CRIS (Parcel Traffic, Way Leave charges, Excess Fare Tickets, Catering Stalls, Siding charges, Bills Recoverable, Interest and Maintenance charges, Rental for Buildings etc, and sales by PUs etc.), the concerned Departments of each Railway/Production Unit, responsible for processing Invoices/contract agreement etc., will ensure that information required by CRIS to capture output liability is collected and computerized for every such transaction in the format enclosed (**Annexure-2**) in Excel formats for daily transfer to CRIS, to enable uploading

the same on the GST Network and for generation of state-wise output liability details for periodic GST Return (GSTR-1). CRIS also is in process of developing utility to capture the data at divisional/Zonal level. In the meantime, procedure for batch processing (manual generations) of such transactions may be put in place.

Each Railway/ Production Unit may draw necessary Procedure Order clearly defining the role and responsibility including the monitoring mechanism to ensure submission of the above information to CRIS.

### iii. Serially numbered Invoices:

a. **Computerised transactions:** GST provisions require generating a numbered Invoice for Output Taxes collected. The said requirement shall be taken care of by CRIS for centralized Applications like PRS/UTS and EOIS.

b. **Non computerised transactions (Offline Transactions):** For other transactions indicated in Para 2ii above, each Department may develop a serial number with Continuity check, for all invoices that relate to Tax Collected from Customers of Railways' services. For separate identification of such invoices, it is suggested that the following scheme may be followed:

- Railway : 3 digit
- Division: 3 digit
- State: 2 digit
- Department : 2 digit
- Year : 4 digit
- S. No. : 5 digit

The details of Railways Divisions, State, Department code are at Annexure 3.

c. **State -wise records:** It may be possible that more than one State/ UT fall under the regional jurisdiction of a division. In such cases it may be ensured that the invoices issued bear the MOR's GSTIN of the state/place of supply, where output liability arises.

For instance, if Delhi Division grants Way Leave Charges below the track in Delhi and Haryana, the Tax invoice issued would bear GSTIN of Delhi for Way Leave Charges in respect of track in Delhi and that of Haryana for Way Leave Charges in respect of track in Haryana. GSTR-1 will accordingly be filed for Delhi/ Haryana by Nominated Principal Railway.

All divisional authorities may prepare state-wise list of all stations/stores depots etc, and provide the same to the concerned offices who will be responsible to raise invoices for goods/ services supplied by them.

### 3. Accounting Procedure of Output liability:

i. **Principal Railway:** Based on the transactions records available with CRIS (both in respect of computerised records as well as the information collated by Railways/PUs through batch processing mode as referred above in Para 2) CRIS/GSP shall provide invoice-wise details of output tax liability of each state separately for each Railway/ PU to the designated Principal Railways by 5<sup>th</sup> of the next month.

Since the payment of output liability shall be made before closure of monthly Accounts, the Principal Railway shall credit amount so identified to a suspense head (as transactions awaiting

adjustments) under Deposit Miscellaneous (GST) State-wise and category-wise (IGST/CGST/SGST/UTGST) by contra debit to attached Railways/ PUs as under:

<b>8445- Deposit Miscellaneous (GST)</b>	<b>Cr</b>
<b>8782 - Transfer Other Railways (Railway/ PU)</b>	<b>Dr</b>
(for output liability of attached Railways / PUs)	
<b>8797 - Transfer Other Division (Accounting Unit concerned) Dr</b>	
(for output liability of Principal Railways itself)	

- ii. **Attached Railways/ Units:** The attached Railways/PUs/concerned accounting Unit of Principal Railway shall accept the debit so raised and account for the same under respective suspense head Deposit Miscellaneous (GST). The procedure will be same as followed for adjustments of other debits and credits for Inter and Intra Railway transfers.
- iii. The suspense head Deposit Miscellaneous shall be credited by actual tax amount worked out on closure of monthly account. State-wise and category-wise (IGST/CGST/SGST/UTGST) record of Output tax liability shall be maintained by the individual Railways.
- iv. Railway-wise account of tax liability shall be maintained by the Principal Railways.
- v. The Principal Railway shall arrange payment of output liability of assigned States after setting off the ITC.

Kindly acknowledge receipt and ensure compliance.

DA: As above

(Anjali Goyal)  
Adviser Accounts

**Annexure 1: Principal Offices of Indian Railways for GST Purposes**

S. No. (A)	State/UT (B)	Railways/Production Units, etc. covered (C)	Principal Officer (D)	Nodal Officer for Registration (E)
1	Andhra Pradesh	SCR, IRISEF, ECoR, SWR, SR	GM/SCR	FA&CAO/SCR
2	Arunachal Pradesh	NFR	GM/NFR	FA&CAO/NFR
3	Assam	NFR	GM/NFR	FA&CAO/NFR
4	Bihar	ECoR, NFR, ER, NFR, IRIMEI, RWP-Beta	GM/ECoR	FA&CAO/ER
5	Chhattisgarh	SECR, ECoR	GM/SECR	FA&CAO/SECR
6	Delhi	NR, Railway Board, COFMOW, IRPMU, TROAF, NRM	GM/NR	FA&CAO/NR
7	Goa	SWR	GM/SWR	FA&CAO/SWR
8	Gujarat	WR, NWR, NAIR	GM/WR	FA&CAO/WR
9	Haryana	NR, NWR, NCR	GM/NR	FA&CAO/NR
10	Himachal Pradesh	NR	GM/NR	FA&CAO/NR
11	Jammu and Kashmir	NR	GM/NR	FA&CAO/NR
12	Jharkhand	LCoR, ER, SER	GM/ECoR	FA&CAO/ER
13	Karnataka	SWR, RWF, CR, SCR, SR	GM/SWR	FA&CAO/SWR
14	Kerala	SR	GM/SR	FA&CAO/SR
15	Madhya Pradesh	WCoR, NCoR, SECR, WR, ECoR, CR, SCR	GM/WCoR	FA&CAO/WCoR
16	Maharashtra	CIC, WR, SCR, SECR, SWR, IRICEN, IRTEEN	GM/CR	FA&CAO/CR
17	Manipur	NFR	GM/NFR	FA&CAO/NFR
18	Meghalaya	NFR	GM/NFR	FA&CAO/NFR
19	Mizoram	NFR	GM/NFR	FA&CAO/NFR
20	Nagaland	NFR	GM/NFR	FA&CAO/NFR
21	Odisha	ECoR, SER, SECR	GM/ECoR	FA&CAO/ECoR
22	Punjab	NR, DMW, RCF, NWR	GM/NR	FA&CAO/NR
23	Rajasthan	NWR, WCoR, WR, NR, NCR	GM/NWR	FA&CAO/NWR
24	Sikkim	NFR	GM/NFR	FA&CAO/NFR
25	Tamil Nadu	SR, ICI, MTP, SCR, SWR	GM/SR	FA&CAO/SR
26	Telangana	SCR, IRIFM	GM/SCR	FA&CAO/SCR
27	Tripura	NFR	GM/NFR	FA&CAO/NFR
28	Uttar Pradesh	NR, ECoR, NCoR, NFR, WCoR, CORE, DLW, RDSO, IRITM, MCF/RBL	GM/NCoR	FA&CAO/NCoR
29	Uttarakhand	NR, NER	GM/NER	FA&CAO/NER
30	West Bengal	ER, SER, Metro Railways, CLW, NFR	GM/ER	FA&CAO/ER
31	Andaman and Nikobar Islands	SR	GM/SR	FA&CAO/SR
32	Chandigarh	NR	GM/NR	FA&CAO/NR
33	Dadra and Nagar Haveli	WR	GM/WR	FA&CAO/WR
34	Daman and Diu	WR	GM/WR	FA&CAO/WR
35	Lakshadweep	SR	GM/SR	FA&CAO/SR
36	Puducherry	SR	GM/SR	FA&CAO/SR

**Annexure 2: Format for Offline Transactions Data Transmission to CRIS for GST purposes**

S. No.	Description of Item	Type of Field	Field Length
1.	Station Code	Number	03
2.	Division Code	Number	03
3.	Zone Code	Number	03
4.	State / Union Territory where Immoveable property is located	Number	03
5.	Name of Railway Department	Number	03
6.	Service Recipient GST No. (GSTIN)	Number	15
7.	Serial Number of the Voucher	Alphanumeric	15
8.	Issue date	Date (DD/MM/YYYY)	08
9.	Is the Recipient of Service Registered?	Yes/No	01
10.	Service Recipient Name	Alphanumeric	60
11.	Service Recipient Address	Alphanumeric	100
12.	Services Code of the Service Rendered		
13.	Total Value of Services	Number	11,2
14.	Taxable value of Services	Number	11,2
15.	IGST Rates	Number	11,2
16.	CGST rate	Number	11,2
17.	SGST Rate	Number	11,2
18.	UGST Rate	Number	11,2
19.	Cess Rate	Number	11,2
20.	TDS Rate	Number	11,2
21.	IGST Charged Amount	Number	11,2
22.	CGST Charged Amount	Number	11,2
23.	SGST Charged Amount	Number	11,2
24.	UGST Charged Amount	Number	11,2
25.	Cess Rate Charged Amount	Number	11,2
26.	Whether Taxes paid on Reverse Charge Mechanism	Yes/No	01
27.	Signature (Digital or Manual)	Alphanumeric	11,2

**Annexure 3: Railway/PUs, State and Unit Code**

Railway /	Unit	Zone Code	Unit Alpha	Unit	Unit Description	State	Unit
Railway	1	RB	RB	1	RAILWAY BOARD	Delhi	H
RDSO	2	RDSO	RDSO	1	RDSO	Uttar Pradesh	H
COFMOW	3	COF	COFHQ	1	COFMOW	Delhi	LI
MTP BB	4	BB	MTPBB	1	MTP BB UNIT	Maharashtra	H
MTP CAL	5	CAL	MTPCAL	1	MTP CAL UNIT	West Bengal	H
MTP DLI	6	DLI	MTPDLI	1	MTP DLI UNIT	Delhi	H
MTP MAS	7	MAS	MTPMAS	1	MTP MAS UNIT	Tamil Nadu	H
DCW	8	DCW	DCWHO	1	DCW HQ UNIT	Punjab	H
DLW	9	DLW	DLWHO	1	DLW HQ UNIT	Uttar Pradesh	H
RCE EXH	10	RCT	RCFHQ	1	RCE HQ UNIT	Punjab	H
WAP	11	RWF	WAPHQ	1	WAP HQ UNIT	Karnataka	H
ICF	12	ICF	ICFHQ	1	ICF HQ UNIT	Tamil Nadu	H
MCF RBL	31	MCF	MCFRBL	1	MCF, Rae Bareilly	Uttar Pradesh	H
Bela	32	RWF	RWFBela	1	RWF, Bela	Bihar	H
CLW	13	CLW	CLWHO	1	CLW HQ UNIT	West Bengal	H
CR	14	CR	CRHQ	1	CENTRAL RAILWAY	Maharashtra	H
		CR	BB	2	BOMBAY DIVISION	Maharashtra	D
		CR	BSL	3	BSL	Maharashtra	D
		CR	NGP	6	NGP	Maharashtra	D
		CR	SUR	7	Sr.DFM, Sholapur	Maharashtra	D
		CR	PA	9	Sr.DFM, Pune	Maharashtra	D
		CR	NKRDS	11	NKRD	Maharashtra	W
		CR	MENWS	12	WAO Mahanga	Maharashtra	W
		CR	PRWS	13	WAO Parel	Maharashtra	W
		CR	BSLWS	15	BSL WS	Maharashtra	W
		CR	MMRWS	16	WAO Marnadi	Maharashtra	W
		CR	CSTMC	21	CSTMC	Maharashtra	C
		CR	DDRC	22	DDRC	Maharashtra	C
		CR	NGPC	25	NGPC	Maharashtra	C
		CR	PAC	26	SAO(C) Pune	Maharashtra	C
		CR	BSLC	28	SAO(C) Bhilsawal	Maharashtra	C
		CR	SURC	30	SURC	Maharashtra	C
CR	ACDC	31	EA & CAO DC-AC	Maharashtra	C		
CR	TNJC	32	SAO(C) Jamnagar	Maharashtra	C		
ECOR	15	ECOR	ECORHQ	1	ECOR HQ	Odisha	H
		ECOR	KUR	2	KHURDHA DIVISION	Odisha	D
		ECOR	SBP	3	SAMBELPUR	Odisha	D
		ECOR	WAI	4	WALTER DIVISION	Andhra Pradesh	D
		ECOR	MCSWS	5	WORKSHOPMCS	Odisha	W
		ECOR	BBSC	6	CONSTRUCTION BBSK	Odisha	C
		ECOR	JKRC	7	CON JKR ECOR	Odisha	C
		ECOR	SBPC	8	CON SBP	Odisha	C
		ECOR	VSKPC	9	VSKP ECOR	Andhra Pradesh	C
		ECOR	ECORTA	31	TADBS ECOR	Odisha	T
ECR	16	ECR	ECRHQ	1	PA&CAO, HQ	Bihar	H
		ECR	SEE	2	SPE	Bihar	D
		ECR	DHN	3	DHN	Bihar	D
		ECR	DNR	4	DNR	Bihar	D
		ECR	MGS	5	MGS	Bihar	D
		ECR	SPIWS	6	SPIWS	Bihar	W
		ECR	PNBEC	7	PNBEC	Bihar	C
		ECR	MGSFD	8	MGSFD	Bihar	D

Rail	Unit	Zone Code	Unit Alpha	Unit	Unit description	State	Unit
ER		ECR	HJPCB	10	HJPCB	Bihar	D
		ECR	HJPWS	17	HJPWS	Bihar	W
	17	ER	ERHQ	1	EASTERN RAILWAY HQ	West Bengal	H
		ER	ERTA	7	TRAFFIC A/C'S	West Bengal	C
		ER	HWH	11	Sr.DFM HOWRAH	West Bengal	D
		ER	SDAH	13	Sr.DFM SEALDAH	West Bengal	D
		ER	ASN	14	Sr.DFM Asansol	West Bengal	D
		ER	MLDT	18	Sr.DFM. Malda	West Bengal	D
		ER	KPAWS	19	Workshop KPA	West Bengal	W
		ER	IMPWS	20	WORKSHOP IMP	Bihar	W
	ER	LLHWS	21	WORKSHOP L.LH	Bihar	W	
NCR	18	NCR	NCRHQ	1	NCR Head Quarter	Uttar Pradesh	H
		NCR	ALD	2	NCR ALI AHABAD	Uttar Pradesh	D
		NCR	JHS	3	NCR JHANSI DIVISION	Uttar Pradesh	D
		NCR	AGC	4	NCR AGRA DIVISION	Uttar Pradesh	D
		NCR	ALDC	5	NCR CONSTRUCTION ALD	Uttar Pradesh	C
		NCR	JHSC	6	NCR CONS. JHANSI	Uttar Pradesh	C
		NCR	JHSWS	7	NCR WORKSHOP JHS	Uttar Pradesh	W
		NCR	STLWS	8	NCR WORKSHOP SITHOLI	Uttar Pradesh	W
		NCR	ALDCSPC	9	NCR CSP ALD	Uttar Pradesh	C
		NCR	IRPML	10	NCR IRPMU	Uttar Pradesh	D
		NCR	NCRTA	11	NCR TRAFFIC ACCOUNTS	Uttar Pradesh	T
		NCR	ALDSABC	12	NCR SAB ALD	Uttar Pradesh	C
		NCR	AGCC	13	NCR CONSTRUCTION	Uttar Pradesh	C
NER	19	NER	NERHQ	1	NER head quarters	Uttar Pradesh	H
		NER	LKOLN	6	LKOLN	Uttar Pradesh	D
		NER	BSB	8	BSB	Uttar Pradesh	D
		NER	IZN	9	IZN	Uttar Pradesh	D
		NER	IZNWS	16	IZNWS	Uttar Pradesh	W
		NER	GKPWS	17	GKPWS	Uttar Pradesh	W
		NER	NERCONB	21	NERCONBG	Uttar Pradesh	D
NFR	20	NFR	NFRHQ	1	NFR HQ	Assam	H
		NFR	KJR	2	KJR	Bihar	D
		NFR	APDJ	3	APDJ	West Bengal	D
		NFR	LMG	4	LMG	Assam	D
		NFR	TSK	5	TSK	Assam	D
		NFR	RNY	6	RNY	Assam	D
		NFR	DBRTWS	11	DBRTWS	Assam	W
		NFR	NBQWS	12	NBQWS	Assam	W
		NFR	NJP	16	NJP	West Bengal	D
		NFR	MLGC	61	MLGC	Assam	C
		NFR	SCLC	63	SCLC	Assam	C
		NFR	NJPC	65	NJPC	West Bengal	C
		NFR	JPZC	66	JPZC	Assam	C
NR	21	NR	NRHQ	1	NR HEADQUARTERS	Delhi	H
		NR	DLI	3	NR DELHI	Delhi	D
		NR	FZR	4	NR FEROZPUR	Punjab	D
		NR	LKO	6	NR LUCKNOW	Uttar Pradesh	D
		NR	MB	7	NR MORADABAD	Uttar Pradesh	D
		NR	LKOAMV	8	LKOAMVWS	Uttar Pradesh	W
		NR	ASRWS	9	ASRWS	Punjab	W
		NR	LKOCBWS	11	LKOCBWS	Uttar Pradesh	W
		NR	GZBWS	12	GZBWS	Punjab	W
		NR	JUDWWS	13	JUDWWS	Haryana	W

Unit	Unit Code	Unit Alpha	Year	Unit description	State	Unit		
NR	NR	RDSO	18	RDSO	Uttar Pradesh	D		
	NR	PAORB	19	PAORB	Delhi	D		
	NR	DLIC	20	DLIC	Delhi	C		
	NR	NDLSCLAT	22	NDLSCLAIM	Uttar Pradesh	D		
	NR	NRHQSTO	23	NRHQSTORE	Uttar Pradesh	S		
	NR	UMB	25	UMB	Punjab	D		
	NR	NRHQPOL	27	NRHQPOL	Delhi	D		
	NR	NDLSTA	28	NDLSTA	Delhi	T		
	NR	LKOC	30	LKOC	Uttar Pradesh	C		
	NR	NRRCTRB	31	NRRCTRBI	Delhi	D		
	NWR	23	NWR	NWRHQ	1	NWR Head Quarters	Rajasthan	H
		NWR	JP	11	NWR JAIPUR	Rajasthan	D	
		NWR	AII	12	NWR AJMER DIV	Rajasthan	D	
		NWR	JU	13	NWR JODHPUR DIV	Rajasthan	D	
		NWR	BKN	14	NWR BIKANER DIV	Rajasthan	D	
		NWR	AHWS	21	NWR AJMER WORKSHOP	Rajasthan	W	
		NWR	JUWS	22	NWR JODHPUR	Rajasthan	W	
		NWR	BKNWS	23	NWR BIKANER	Rajasthan	W	
		NWR	JPC	30	NWR STORE COMS JAIPUR	Rajasthan	C	
NWR		JUC	31	NWR STORE CONST	Rajasthan	C		
NWR		BKNC	32	NWR STORE CONST	Rajasthan	C		
NWR		AJFC	33	NWR STORE CONST	Rajasthan	C		
NWR		NWRTAJU	40	NWR TRAFFIC ACC	Rajasthan	T		
NWR		NWRTAII	41	NWR TRAFFIC ACC AJMER	Rajasthan	T		
NWR	JPSTORE	51	NWR STORE HQ JAIPUR	Rajasthan	S			
RE	23	RE	REHQ	1	RE HQ UNIT	Uttar Pradesh	H	
	RE	REWH	7	REWH	West Bengal	R		
	RE	REGKP	12	REGKP	Uttar Pradesh	R		
	RE	REMAS	13	REMAS	Tamil Nadu	R		
	RE	REUMB	14	REUMB	Punjab	R		
	RE	RPHIP	15	REIP	Rajasthan	R		
	RE	REBBS	16	REBBS	Odisha	R		
	RE	REKTI	18	REKTI	Rajasthan	R		
	RE	RELKO	19	RELKO	Uttar Pradesh	R		
	RE	RESC	20	RESC	Telangana	R		
RE	RENJP	21	RENJP	Rajasthan	R			
SCR	24	SCR	SCRHQ	1	SCR head quarters	Telangana	H	
	SCR	SC	5	SECUNDERABAD DIVISION	Telangana	D		
	SCR	HYB	6	HYDERABAD DIVISION	Telangana	D		
	SCR	BZA	7	VIJAYAWADA DIVISION	Andhra Pradesh	D		
	SCR	GIL	9	GUNTAKAL DIVISION	Andhra Pradesh	D		
	SCR	GNT	10	GUNTUR DIVISION	Andhra Pradesh	D		
	SCR	NED	11	NANDED DIVISION	Maharashtra	D		
	SCR	LGDWS	15	Laliguda Workshop	Telangana	W		
	SCR	BYPSWS	17	RAYALPADU WORKSHOP	Andhra Pradesh	W		
	SCR	TPTYWS	18	TIRUPATI WORKSHOP	Andhra Pradesh	W		
	SCR	SCC	21	CONST SECUNDERABAD	Telangana	C		
	SCR	BZAC	22	CONST VIJAYAWADA	Andhra Pradesh	C		
	SCR	TPTYC	26	CONST TIRUPATI	Andhra Pradesh	C		
SCR	NEDC	27	CONST NANDED	Maharashtra	C			
SECR	25	SECR	SECRHQ	1	SEC head quarters	Chhattisgarh	H	
	SECR	BSP	2	BSP	Chhattisgarh	D		
	SECR	R	3	R	Jharkhand	D		
	SECR	RCIWS	4	RCIWS	Chhattisgarh	W		

Railway	Unit	Zone Code	Unit Alpha	Unit	Unit Description	State	Unit
SER	26	SECR	NGP	5	NGP	Maharashtra	D
		SECR	BSPC	6	BSPC	Chhattisgarh	C
		SECR	SECRTA	7	SECRTA	Chhattisgarh	T
		SER	SERHQ	1	SER head quarters	West Bengal	H
		SER	KGP	2	KGP DIVISION	Bihar	D
		SER	ADA	3	ADRA DIVISION	West Bengal	D
		SER	CKP	4	CHAKRADHAR PUR	Jharkhand	D
		SER	RNC	5	RANCHI DIVISION	Jharkhand	D
		SER	SERTA	6	SERTA	West Bengal	T
		SER	KGPWS	7	WORKSHOP KGP	Bihar	W
		SER	GRC	11	CONSTRUCTION GRC	West Bengal	C
		SER	RNC	12	CONSTRUCTION RANCHI	Jharkhand	C
		SR	27	SR	SRHQ	1	SRHQ
SR	MAS			2	MAS	Tamil Nadu	D
SR	TPI			3	TPI	Tamil Nadu	D
SR	MDU			4	MDU	Tamil Nadu	D
SR	PGT			5	PGT	Tamil Nadu	D
SR	SA			6	SA	Tamil Nadu	D
SR	PERWS			8	PERWS	Tamil Nadu	W
SR	GOCWS			9	GOCWS	Tamil Nadu	W
SR	MSC			11	MNC	Tamil Nadu	C
SR	ERNC			12	ERNC	Kerala	C
SR	TPJWS			13	TPIC	Kerala	C
SR	MDUC			15	MDUC	Kerala	C
SR	PTJWS			18	PTJWS	Kerala	W
SR	TVC			21	TVC	Kerala	D
SWR	28			SWR	SWRHQ	1	SWR HQ
		SWR	SWRTA	2	TRAFFIC ACCS SBC	Karnataka	T
		SWR	UBLSTORE	3	STORES HQ HUBLI	Karnataka	S
		SWR	UBL	5	HUBLI DIV	Karnataka	D
		SWR	SBC	6	BANGALORE DIVISION	Karnataka	D
		SWR	MYS	7	MYSORE DIVISION	Karnataka	D
		SWR	UBLWS	11	WORKSHOP HUBLI	Karnataka	W
		SWR	MYSWS	12	WORKSHOP MYSORE	Karnataka	W
WCR	29	WCR	WCRHQ	1	WCR HEAD QUARTERS	Madhya Pradesh	H
		WCR	JBP	2	JABALPUR DIVISION	Madhya Pradesh	D
		WCR	BPL	3	BHOPAL DIVISION	Madhya Pradesh	D
		WCR	KTI	4	KOTA DIVISION	Rajasthan	D
		WCR	BPLWS	5	WAO BHOPAL	Madhya Pradesh	W
		WCR	KTTWS	6	WAO KOTA	Rajasthan	W
		WCR	BPLC	7	CONSTRUCTION BHOPAL	Madhya Pradesh	C
		WCR	JBPC	8	CONSTRUCTION JBP	Madhya Pradesh	C
		WCR	KTTC	9	CONSTRUCTION KOTA	Rajasthan	C
WR	30	WR	WRHQ	1	WR HQ, CHURCHGATE	Maharashtra	H
		WR	BCI	11	Mumbai Central Division	Maharashtra	D
		WR	BRC	12	Vadodra Division	Gujarat	D
		WR	RTM	13	Ratlam Division	Madhya Pradesh	D
		WR	BVP	17	Bhavnagar Division	Gujarat	D
		WR	RII	18	Raikot Division	Gujarat	D
		WR	ADI	19	Ahmedabad Division	Gujarat	D
		WR	PLWS	21	Parel Workshop	Maharashtra	W
		WR	SBIWS	22	Subarnali Workshop	Gujarat	W

Unit	Unit Code	Unit Alpha	Unit	Unit description	State	Unit
WR	DHDWS	23	Dahod Workshop	Gujarat	W	
WR	PRINWS	25	Pratapnagar Workshop	Gujarat	W	
WR	BVPWS	27	Bhavunagar Workshop	Gujarat	W	
WR	CCGC	30	S AND C, Churchgate	Maharashtra	C	
WR	KUMC	31	S AND C RIM	Madhya Pradesh	C	
WR	ADFC	34	S And C, Ahmedabad	Gujarat	C	
WR	AIT	40	Traffic account officer	Rajasthan	T	
WR	RSC	41	RSC, Vadodra	Gujarat	C	

### State/UTs Codes

S.No.	Name of State/UT	Type	State/UT Code
1	Jammu and Kashmir	STATE	1
2	Himachal Pradesh	STATE	2
3	Punjab	STATE	3
4	Chandigarh	UT	4
5	Uttarakhand	STATE	5
6	Haryana	STATE	6
7	Delhi	UT	7
8	Rajasthan	STATE	8
9	Uttar Pradesh	STATE	9
10	Bihar	STATE	10
11	Sikkim	STATE	11
12	Arunachal Pradesh	STATE	12
13	Nagaland	STATE	13
14	Manipur	STATE	14
15	Mizoram	STATE	15
16	Tripura	STATE	16
17	Meghalaya	STATE	17
18	Assam	STATE	18
19	West Bengal	STATE	19
20	Jharkhand	STATE	20
21	Orissa	STATE	21
22	Chhattisgarh	STATE	22
23	Madhya Pradesh	STATE	23
24	Gujarat	STATE	24
25	Daman and Diu	UT	25
26	Dadra and Nagar Haveli	UT	26
27	Maharashtra	STATE	27
28	Andhra Pradesh	STATE	28
29	Karnataka	STATE	29
30	Goa	STATE	30
31	Lakshadweep	UT	31
32	Kerala	STATE	32
33	Tamil Nadu	STATE	33
34	Puducherry	UT	34
35	Andaman and Nicobar Islands	UT	35
36	Telangana	STATE	36

### Departments and Numeric Code

Department	Code
Accounts	1
Commercial	2
Electrical	3
Engineering	4
General	5
Mechanical	6
Operating	7
Personnel	8
Rajbhasha	9
Security	10
S&T	11
Safety	12
Vigilance	13
Medical	14
Store	15
IT Center	16