Sub: GST Tax Deducted at Source Registration-instructions thereof.

Railway Board vide letter No. even dated 14th September, 2018 (RBA No. 97/2018) had forwarded, Central Board of Indirect Taxes and Customs (CBIC) notification No. 50/2018-Central Tax dated 13th September, 2018 has notified that the provisions of section 51 of the Central Goods and Service Tax Act (CGST), 2017 shall come into force on 1st October, 2018. By virtue of this notification Ministry of Railways shall be liable to deduct TDS in respect of payments being made to vendors across all Indian Railways. As per rule 12 (1) of the CGST Rules as on 13th September, 2018, which has been notified by the Central Board of Indirect Taxes, Department of Revenue, any person required to deduct tax in accordance with the provisions of section 51 of the CGST Act, 2017 shall electronically submit an application, duly signed or verified through electronic verification mode, in FORM GST REG-07 for the grant of registration through the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

Keeping in view the above, it is requested that Principal Nodal Officer in each State, as nominated by Board vide letter No. 2017/AC-II/1/6 dated 18th May, 2017 (RBA No. 58/2017) may get registered for deduction of GST Tax at source. The nominated Railway will get the registration process completed in respect of the State/UTs allocated to them, and there will be single registration for that particular State/UTs. The registration of the Production Units,
other independent units operating in each State/UT's **will not be taken separately**, as separate business vertical. In other words, there will be one registration for each State/UT's. Further, it shall be the responsibility of the Principal Nodal Railways, to ensure GST-TDS compliances like filing of GST TDS Returns, issuance of TDS certificates, etc.

All the principal nodal officers in each State/UT's shall take registration linking to the GSTIN allotted for their respective State/UT's and intimate the associate Railways/Production Units, etc so that the GST-TDS gets aligned to the GSTIN allocated for each of the States and proper reconciliation is established. It is advised that each Zonal Railways/Production Units may map all Accounting Units, as per their jurisdiction of the States/UT's which is being accounted for. This may be given wide publicity.

Principal Executive Director (Accounts)
Railway Board

Copy to :-
1. PSOs all Board Members,
2. PFAs 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.