



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

RBA No. 172/2017
GST Circular No. 76/2017

No. 2017/AC-II/1/6/Main (Vol.II)

New Delhi the 5th December, 2017

The General Managers,
All Zonal Railways/Production Units

Subject :- Transitional Guidelines.

Kindly connect to Railway Board's circular issued vide RBA 59/2017, followed by circular issued vide RBA 110/2017 dated 7.8.2017. These instructions were issued in the context of submission of detail in Form TRAN-1 for availment of transitional credit as provided in the GST Law. The format of Form TRAN-1 and relevant provisions of the CGST Rules, 2017 [Chapter XIV] were also enclosed therewith. Railway Board vide RBA No. 159/2017 dated 8th November, 2017 had also issued necessary instructions in this regard. It may kindly be noted that the last date for filing of Form TRAN-1 is 27th December, 2017, as per Department of Revenue's order No. 9/2017-GST dated 15th November, 2017 (copy enclosed). It is therefore, requested that assistance from GST Consultants may be obtained and the desired information as compiled, may be filed in Form TRAN-1 before 27th December, 2017. Compliance of Board's instruction may be reported to this office immediately.

Encl:- As above.

(Anjali Goyal)
Pr. Executive Director /Accounts
Railway Board

Copy to:-

1. PFAs all Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.

F. No. 349/58/2017-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi, the 15th November, 2017

Order No. 9/2017-GST

Subject: Extension of time limit for submitting the declaration in FORM GST TRAN-1 under rule 117 of the Central Goods and Service Tax Rules, 2017

In exercise of the powers conferred by rule 117 of the Central Goods and Services Tax Rules, 2017 read with section 168 of the Central Goods and Services Tax Act, 2017, on the recommendations of the Council, and in supersession of Order No. 07/2017-GST dated 28th October, 2017, except as respects things done or omitted to be done before such supersession, the period for submitting the declaration in **FORM GST TRAN-1** is extended till 27th December, 2017.

(Upender Gupta)
Commissioner (GST)