



भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)



RBA No. 151
GST Circular No. 66

No. 2016/AC-II/GST

Dated 18-10-2017

The General Managers,
All Zonal Railways/PUs

Ministry of Finance (Department of Revenue) has issued following notifications which is enclosed for information and necessary action.

Notification No.	Date	Remarks
31/2017-Central Tax (Rate)	13/10/17	Regarding composite supply of works contract.
32/2017- Central Tax (Rate)	13/10/17	Regarding supply of service by Govt. entity to Central Govt.

DA: As above (refer to Govt. order)
refer to Govt. order, Govt. in
(hard copy sent by post)
Copy to:-

V. Prakash
Joint Director (Accounts)

1. PSOs of all Board Members;
2. PFAs of all Zonal Railways/Production Units
3. EDs of the ED level Empowered Committee of GST.
4. Directors of the GST Cell of Railway Board;

**[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)

Notification No. 31/2017-Central Tax (Rate)

New Delhi, the 13th October, 2017

G.S.R. (E)- In exercise of the powers conferred by sub-section (1) of section 4, sub-section (1) of section 11, sub-section (5) of section 15 and sub-section (1) of section 16 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, and on being satisfied that it is necessary in the public interest so to do, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 11/2017-Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 690(B), dated the 25th June, 2017, namely:-

In the said notification,

(i) in the Table,-

(a) against serial number 3, -

A. in item (iii), in column (3), for the words "Government, a local authority or a Governmental authority", the words "Central Government, State Government, Union territory, a local authority, a Governmental Authority or a Government Entity" shall be substituted;

B. in item (vi) in column (3), for the words "a local authority or a Governmental authority" the words "a local authority, a Governmental Authority or a Government Entity" shall be substituted;

C. in items (iii) and (vi), in column (5) for the existing entry, the following entry shall be substituted, namely:-
"Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be";

D. for item (vii), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely:-

(3)	(4)	(5)
(vii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017, involving predominantly such work (that is, constituting more than 75 per cent of the value of the works	2.5	Provided that where the services are supplied to a Government Entity, they should have been procured by the said entity in relation to a

contract) provided to the Central Government, State Government, Union territory, local authority, a Governmental Authority or a Government Entity.	work entrusted to it by the Central Government, State Government, Union territory or local authority, as the case may be
(viii) Composite supply of works contract as defined in clause (119) of section 2 of the Central Goods and Services Tax Act, 2017 and associated services, in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles from the nearest point of the appropriate base line.	
(ix) Construction services other than (i), (ii), (iii), (iv), (v), (vi), (vii) and (viii) above.	

(h) against serial number 8, for item (ii), in column (5), for the word "or" the word "and" shall be substituted.

(c) against serial number 8, for item (vi), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Transport of passengers by any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.3	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation no. (iv)]
		or
	6	

(d) against serial number 9, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely:-

(3)	(4)	(5)
"(v) Transportation of natural gas through pipeline	2.5	Provided that credit of input tax charged on goods and services used in supplying the service has not been taken [Please refer to Explanation no. (iv)]
		or
	6	
(vi) Goods transport services other than (i), (ii), (iii), (iv) and (v) above	9	

(e) against serial number 10, for item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely:-

(3)	(4)	(5)
"(i) Renting of any motor vehicle designed to carry passengers where the cost of fuel is included in the consideration charged from the service recipient.	2.5	Provided that credit of input tax charged on goods and services used in supplying the service, other than the input tax credit of input service in the same line of business (i.e. service procured from another service provider of transporting passengers in a motor vehicle or renting of a motor vehicle) has not been taken. [Please refer to Explanation to (iv)]
	6	or

(f) against serial number 15, for item (v), in columns (3), (4) and (5) and the entries relating thereto, the following shall be substituted, namely:-

(3)	(4)	(5)
"(v) Leasing of motor vehicles purchased and leased prior to 1 st July 2017.	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
"(vi) Financial and related services other than (i), (ii), (iii), (iv), and (v) above.	9	-

(g) against serial number 17, for item (vi) in column (3) and the entries relating thereto in columns (3), (4) and (5), the following shall be substituted, namely:-

(3)	(4)	(5)
"(vi) Leasing of motor vehicles purchased and leased prior to 1 st July 2017.	65 per cent. of the rate of central tax as applicable on supply of like goods involving transfer of title in goods. Note:- Nothing contained in this entry shall apply on or after 1 st July, 2020.	-
"(vii) Leasing or rental services, with or without operator, other than (i), (ii), (iii), (iv), (v) and (vi) above.	Same rate of central tax as applicable on supply of like goods involving transfer of title in goods	-

(b) against serial number 26, in column (3), -

- (i) in item (i), for sub-item (c), the following sub-item shall be substituted, namely:-
"(c) all products falling under Chapter 71 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);"
- (ii) in item (i), after sub-item (d), the following sub-item shall be inserted, namely:-
"(da) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil."

(iii) in item (i), after sub-item (e), the following sub-items shall be inserted, namely:-

"(f) all food and food products falling under Chapters 1 to 22 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);

(g) all products falling under Chapter 23 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), except dog and cat food put up for retail sale falling under tariff item 23091000 of the said Chapter;

(h) manufacture of clay bricks falling under tariff item 69010010 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975);"

(iv) after item (i), in columns (3), (4) and (5) and the entries relating thereto, the following shall be inserted, namely:-

(3)	(4)	(5)
"(ia) Services by way of job work in relation to-		
(a) manufacture of umbrellas;		
(b) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent,	6	Nil

(v) in item (ii), after sub-item (b), the following sub-item shall be inserted, namely:-
"(c) printing of all goods falling under Chapter 48 or 49, which attract CGST @ 2.5 per cent. or Nil;"

(vi) after item (ii), in columns (3), (4) and (5) in column (3) and the entries relating thereto, the following shall be inserted, namely:-

(3)	(4)	(5)
"(iia) Services by way of any treatment or process on goods belonging to another person, in relation to printing of all goods falling under Chapter 48 or 49, which attract CGST @ 6 per cent.	6	Nil

(vii) in item (iii), for the word, brackets and figures "and (i)" the figures, brackets, letters and word ", (ia), (ii) and (iia)" shall be substituted;

(d) against serial number 27, for item (i), in columns (3), (4) and (5) and the entries relating thereto in, the following shall be substituted, namely:-

(3)	(4)	(5)
(i) Services by way of printing of all goods falling under Chapter 48 or 49 [including newspapers, books (including Braille books), journals and periodicals], which attract CGST @ 6 per cent. or 2.5 per cent. or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer	6	Nil

(ii) in paragraph 2, for the words, brackets and figures "at item (i)", the words, brackets, figures and letters, "at item (i), item (iv) [sub-item (b), sub-item (c) and sub-item (d)], item (v) [sub-item (b), sub-item (c) and sub-item (d)], item (vi) [sub-item (e)]" shall be substituted;

(iii) in paragraph 4, after clause (viii), the following clause shall be inserted, namely:-

"(ix) "Governmental Authority" means 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 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(x) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

- i) set up by an Act of Parliament or State Legislature; or
- ii) established by any Government, with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

[F. No.354/173/2017-TRU]

(Ruchi Bisht)

Under Secretary to the Government of India

Note:-The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 11/2017 - Central Tax(Rate), dated the 28th June, 2017, vide number G.S.R. 690 (E), dated the 28th June, 2017 and was last amended by notification No. 24/2017-Central Tax (Rate) dated the 21st September, 2017, vide number G.S.R. 1179(E), dated the 21st September, 2017.

TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (1)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 32/2017- Central Tax (Rate)

New Delhi, the 13th October 2017

G.S.R.(E) - In exercise of the powers conferred by sub-section (1) of section 11 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 12/2017- Central Tax (Rate), dated the 28th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (3), vide number G.S.R. 691(E), dated the 28th June, 2017, namely:-

(i) in the Table, -

(a) in serial number 5, in column (3), for the words "governmental authority" the words "Central Government, State Government, Union territory, local authority or Governmental Authority" shall be substituted;

(b) after serial number 9B and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"9C	Chapter 99	Supply of service by a Government Entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority against consideration received from Central Government, State Government, Union territory or local authority, in the form of grants.	Nil	Nil";

(ii) after serial number 21 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
"21A	Heading 9965	Services provided by a goods transport agency to an unregistered person, including an unregistered casual	Nil	Nil";

of Heading 9967		taxable person, other than the following recipients, namely: - (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948); or (b) any Society registered under the Societies Registration Act, 1860 (21 of 1860) or under any other law for the time being in force in any part of India; or (c) any Co-operative Society established by or under any law for the time being in force; or (d) any body corporate established, by or under any law for the time being in force; or (e) any partnership firm, whether registered or not under any law including association of persons; or (f) any casual taxable person registered under the Central Goods and Services Tax Act or the Integrated Goods and Services Tax Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act.	
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(d) after serial number 23 and the entries relating thereto, the following serial number and entries shall be inserted namely: -

(1)	(2)	(3)	(4)	(5)
23A	Heading 9967	Service by way of access to a road or a bridge on payment of annuity.	Nil	Nil

(c) in serial number 41, for the entry in column (3), the following entry shall be substituted namely: -

"Upfront amount (called as premium, salam, cost, price, development charges or by any other name) payable in respect of service by way of granting of long term lease of thirty years, or more) of industrial plots or plots for development of infrastructure for financial business, provided by the State Government, Industrial Development Corporations or Undertakings or by any other entity having 50 per cent. or more ownership of Central Government, State Government, Union territory, to the industrial units or its developers in any industrial or financial business area."

(ii) in paragraph 2, for clause (zf), the following shall be substituted, namely: -

"(zf) "Governmental Authority" means 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 90 per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.

(zfa) "Government Entity" means an authority or a board or any other body including a society, trust, corporation,

(i) set up by an Act of Parliament or State Legislature; or

(ii) established by any Government,

with 90 per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority."

[F. No.354/173/2017 -TRV]

(Ruchi Bishw)

Under Secretary to the Government of India

Note: -The principal notification was published in the Gazette of India, Extraordinary, vide notification No. 12/2017 - Central Tax (Rate), dated the 28th June, 2017, vide number G.S.R. 691 (E), dated the 28th June, 2017 and was last amended by notification No.30/2017 - Central Tax (Rate) dated the 29th September, 2017 vide number G.S.R. 1211(E), dated the 29th September, 2017.