No: 2008/RS(G)/777/1

Dated 08.12.2017

The General Manager, All Indian Railways/PUs, NF(C), CORE
The DG/RDSO/Lucknow & NAIR/Vadodara
CAOs, DMW/Patiala, WPO/Patna, COFMOW/N. Delhi, RWP/Bela

Sub: Joint procedure Order regarding payment of taxes under GST regime for ongoing supply contracts as on 1.7.2017

Ref: Railway Board’s letter No. 2008/RS(G)/777/1 dated 21.7.2017

A Joint Procedure Order regarding payment of taxes under GST regime for ongoing supply contracts as on 1.7.2017 was circulated vide Railway Board’s letter No. 2008/RS(G)/777/1 dated 21.7.2017. The said Joint Procedure Order is partially modified as attached.

DA : As above

(Santosh Mittal)
(Dy. Director Railway Stores (G),
Railway Board)

No: 2008/RS(G)/777/1

Dated 08.12.2017

1. PFAs, All Indian Railways & Production Units
2. The ADAI(Railways), New Delhi
3. The Directors of Audit, All Indian Railways

(Santosh Mittal)
(Dy. Dir. Rly. Stores(G)-I
Railway Board)

No: 2008/RS(G)/777/1

Dated 08.12.2017

1. PCMMs, PCEs, CMEs, CEEs, CSTEs, All Indian Railways & PUs, RCF/RBL/NGLS, COFMOW, CORE, WPO and RWP/Bela
2. The Directors–
   a. Indian Railway Institute of Sig. Engg. & Telecom, Secunderabad
   b. Indian Railway Institute of Mech. & Elec. Engg., Jamalpur
   c. Indian Railway Institute of Elect. Engg., Nasik
   d. Sr. Prof. (Material Management), NAIR, Vadodara
   e. Indian Railway Institute of Civil Engg., Pune
   f. Indian Railway Institute of Traffic Management, Lucknow
3. MD, CRIS, Chanakya Puri, New Delhi
4. MD, RITES, RITES Bhavan, Sector-29, Gurugram
5. Director, Iron & Steel, 3, KollaGhat Street, Kolkata
6. Executive Director (Stores), RDSO, Lucknow
7. Chief Commissioner, Railway Safety, Lucknow
8. Zonal Railway Training Institute, Sukadia Circle, Udaipur

(Santosh Mittal)
(Dy. Director Railway Stores (G))
No: 2008/RS(G)/777/1

Dated 08.12.2017

Copy to:

1. The Genl. Secy., AIRF, Room No. 248, & NFIR Room No. 256-C, Rail Bhavan
2. The Secy. Genl., IRPOF, Room No. 268, FROA, Room No. 256-D & AIRPFA,
   Room No. 256-D Rail Bhavan

(Santosh Mittal)
Dy. Dir. Rly. Stores(G)-I
Railway Board

Copy to: Sr. PPSs / PPS / PS to:

1. MR, MoS(S), MoS(G)
2. CRB, FC, ME, MTR, MRS, MS, MT, SECY., DG(RS), DG(S&T), DG(Personnel), DG
   (RHS), DG (RPF)
3. All AMs, PEDs & Executive Directors of Railway Board
Joint Procedure order regarding payment of taxes under GST regime for ongoing supply contracts as on 01.07.2107

Vide Railway Board letter No. 2008/RS(G)/777/1, dt. 21.07.2017, a Joint Procedure order regarding payment of taxes under GST regime for ongoing supply contracts as on 01.07.2107, was circulated for implementation in all Railway Units.

Railways have made representation highlighting difficulties faced during implementation of the above referred JPO.

The JPO has been reviewed at Railway Board. In partial modification to the JPO the Para (4) of the said JPO shall be amended as follows:

<table>
<thead>
<tr>
<th>Existing</th>
<th>New</th>
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<tr>
<td>(4) The payment of taxes in above situations shall be released by paying authority without any formal amendment against individual contract/purchase order.</td>
<td>(4) The payment of taxes in above situations shall be released by paying authority without any formal amendment against individual contract/purchase order. However, where the breakup of taxes/duties/levies prevailing at the time of submitting of offers (including counter offer, and negotiation) were not quoted by the tenderer and subsequently not incorporated in the contract, formal modification advice shall be issued, by the purchase officer after verifying relevant documents/records, duly incorporating the GST tax structure.</td>
</tr>
</tbody>
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Mahesh Chandra  
EDRS/G

A.K. Bijalwan  
ED(F)

P. K. Sinha  
EDF(S)