

भारत सरकार (Government of India)

रेल मंत्रालय (Ministry of Railways)

रेलवे बोर्ड (Railway Board)

No.TC-1/2019/101/1Pt. (3316676)

New Delhi, dt.06.01.2023

Pr. Chief Commercial Manager
All Zonal Railways

CAO/FOIS
Camp: CRIS
New Delhi-21

Sub: Registration of demand for wagons electronically (e-RD) through FOIS web portal.

Ref: Rates Master Circular/e-RD/2019/0 and its amendments

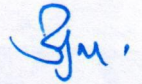
Please refer to Para 5.2 regarding pre-registration of customer under e-RD Module which requires customer to fill in his/her details including GSTIN, PAN etc.

Representations have been received from freight customers, who are moving commodities exempted from GST, stating about their inability to submit GSTIN while pre-registration in e-RD Module.

The matter has been examined in consultation with Account directorate of Railway Board who has opined that as per the provisions of GST laws, if any person is engaged exclusively in the business of supplying goods and/or services that are wholly exempt from GST, then such person is not liable to obtain registration under GST. In light of the afore-said provisions, such freight customers are not liable to obtain registration under GST. Any supply made by IR to such freight customers/ unregistered persons shall be treated as a B2C (business-to-consumer) supply. In case the GSTIN of the recipient of the supply is not available with IR, such supply shall be treated as a B2C supply.

In view of above, it has been decided that submitting of GSTIN will be an optional condition (for such exempt customers) for pre-registration of a customer under e-RD with a pop up message that in case GSTIN is not provided, the supply shall be treated as B2C supply and reported accordingly in the GST return and thus, the invoice will not reflect in GSTR-2B of the customer. Further, in case the customer obtains GSTIN in the future, the same must be informed to IR to ensure that the supply is treated as B2B supply. However, customer will continue to submit PAN details at the time of user registration. It may be ensured that a customer, who has pre-registered without submitting GSTIN, will be allowed to place indent only for the commodity exempted from GST and not any commodity on which GST is applicable.

This issues in consultation with Traffic Transportation and Accounts directorates and with the concurrence of Finance directorate of Railway Board.



(Atul Kumar)
Deputy Director/Rates-I
Railway Board

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PCOM; PFA, All Zonal Railways