

RBA No.104/2019

PCPO's Sl.No.247/2019

No .E/Misc/O/ECR/HJP

Dated:-26.12.2019

1. CAO (Con.)/ उत्तर एवं दक्षिण /पटना।
2. सभी PHOD/CHOD, पू.म.रे, हाजीपुर।
3. DRM/ पू.म.रे/ मुगलसराय, दानापुर, धनबाद, सोनपुर एवं समस्तीपुर।
4. मुख्य कार्मिक अधिकारी/ प्रशासन/ पू.म.रे/ हाजीपुर।
5. मुख्यालय के सभी कार्मिक अधिकारी।
6. CWM/ पीडी/ मुगलसराय, यांत्रिक कारखाना/ समस्तीपुर/ हरनौत।
7. Sr.DPO/ पू.म.रे/ मुगलसराय, दानापुर, धनबाद, सोनपुर एवं समस्तीपुर।
8. उप महाप्रबंधक/ विधि/ पटना।
9. प्राचार्य/ क्षेत्रीय रेल प्रशिक्षण संस्थान/ मुजफ्फरपुर एवं भूली।
10. सभी मुकार्याधी/ कार्याधी/ पू.म.रे/ हाजीपुर।

विषय : GST on Job Work.


संदर्भ : Railway's Boards Lt.2017/AC-II/1/6/GST/Main Dt.. 27.11.2019

विषयांकित से संबंधित संदर्भित पत्र की छायाप्रति सूचना, मार्गदर्शन एवं अग्रेतर आवश्यक कार्रवाई हेतु प्रेषित की जा रही है।

A copy of above referred letter on the subject matter is being forwarded herewith for information guidance and needful onward action please.

संलग्नक : यथोपरि।

DA : As above.


(सौरभ सावर्ण) 26.12.19
वकाधि/ई.एस.एम
कृते महाप्रबंधक (कार्मिक)/ हाजीपुर

प्रतिलिपि सूचनार्थ, मार्गदर्शन एवं आवश्यक कार्रवाई हेतु प्रेषित :-

1. महासचिव/ ईसीआरकेयू/ पू.म.रे/ हाजीपुर।
2. महासचिव/ एस0.सी0./ एस0.टी0./ एशोसिएशन/ पू.म.रे/ हाजीपुर।
3. वकाधि (एम.पी.पी.) पू.म.रे/ हाजीपुर। कृपया इसे नेट पर अपलोड कराने की व्यवस्था करें।
4. महासचिव/ ओ.बी.सी.एशोसिएशन/ पू.म.रे/ हाजीपुर।

Misc/ads

Circular No. 126/45/2019 GST

60221940000

F. No. 354/150/2019-TRU
Government of India
Ministry of Finance
Department of Revenue
Tax Research Unit

North Block, New Delhi,
Dated the 22nd November, 2019

To,

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners/
Commissioner of Central Tax (All) / The Principal Director Generals/ Director Generals
(All)

Madam/Sir,

Subject- Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017-reg.

I am directed to say that doubts have been raised with regard to scope of the notification entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 inserted with effect from 01-10-2019 to implement the recommendation of the GST Council to reduce rate of GST on all job work services, which earlier attracted 18 % rate, to 12%. It has been stated that the entry at item (id) under heading 9988 of Notification No. 11/2017-Central Tax (Rate) dated 28-06-2017 inserted with effect from 01-10-2019, prescribes 12% GST rate for all services by way of job work. This makes the entry at item (iv) which covers "manufacturing services on physical inputs owned by others" with GST rate of 18%, redundant.

2. The matter has been examined. The entries at items (id) and (iv) under heading 9988 read as under:

(3)	(4)	(5)
(id) Services by way of job work other than (i), (ia), (ib) and (ic) above;	6	-
(iv) Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii) above.	9	-

*AP/243/19
BBA 104/19
Misc/150/12/19
26/12/19*