



भारतसरकार Government of India
रेलमंत्रालय Ministry of Railways
रेलवेबोर्ड(Railway Board)



RBA No. 35/2022
GST Circular No. 09/2022

No. 2017/AC-II/1/16/GST/Min/Vol.III

July 15, 2022

General Managers,
All Zonal Railway/Production Units

Sub: - Declaration to be given on every invoice regarding non applicability of e-invoice.


The CBIC vide Notification no. 14/2022-Cental Tax dated 5th July,2022 has, *inter-alia*, mandated capturing of following declaration in the invoice by the suppliers presently exempted from generation of e-invoices:

“We hereby declare that though our aggregate turnover in any preceding financial year from 2017-18 onwards is more than the aggregate turnover notified under sub-rule (4) of rule 48, we are not required to prepare an invoice in terms of the provisions of the said sub-rule.”

In case of Railways, this declaration will be required to be made in all tax invoices issued by Railways viz. Passenger tickets, Goods RRs, Parcel Way Bills etc.

The above is effective from 5th of July 2022.

You are therefore requested to take necessary action for implementation of this amendment and ensure strict compliance in consultation with their GST consultants.


(Sanjeev Sharma)
OSD/Accounts
Railway Board

Copy to:

1. PFAs All Zonal Railways/Production Units
2. All EDs, ED level empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri New Delhi
5. Director/Finance, Director/PS, Director/Operations, CRIS, Chanakyapuri, New Delhi
6. GM/Finance and GSTM, GM/FOIS, GM/PRS, GM/EPs, GM/UTS, GM/Parcel, CRIS, NDLS