

भारतसरकार (GOVERNMENT OF INDIA)
रेलमंत्रालय (MINISTRY OF RAILWAYS)
रेलवेबोर्ड (RAILWAY BOARD)

RBA No. 60 /2020
GST Circular No. 33 /2020

No. 2018/AC-II/1/11/GST References

30th July, 2020

General Managers,
All Zonal Railway/Production Units

Sub:- Procedure and compliances for the merged Union Territory of Dadra & Nagar Haveli and Daman & Diu

CBIC vide notification No. 10/2020-Central Tax dated 21st March, 2020, had brought out the process for transition of the erstwhile Daman & Diu registration to Dadra & Nagar Haveli. Subsequently, CBIC vide their notification No. 45/2020-Central Tax dated 9th June, 2020 had made effective the transition date w.e.f. 31st July, 2020. Consequent upon these notifications, there will be a single UT as 'Dadra & Nagar Haveli and Daman & Diu' w.e.f. 1st August, 2020. Following process are brought out for GST compliance w.e.f. 1st August, 2020.

S.No	Union Territory	Taxpayer type	GSTIN valid till 31.7.2020	GSTIN valid w.e.f. 1 st August, 2020
1.	Daman and Diu	Regular	25AAAGM0289C1ZN	26AAAGM0289C1ZL
		TDS Deductor	25AAAGM0289C1DW	26AAAGM0289C2DT
2.	Dadra and Nagar Haveli	Regular	26AAAGM0289C1ZL	
		TDS Deductor	26AAAGM0289C2DT	


In other words, the existing GSTIN registration of Daman & Diu as brought out at S.No. 1 above **will cease to exist w.e.f. 31.7.2020 (midnight)**. Consequently, the GSTIN of the merged UT of 'Dadra & Nagar Haveli and Daman & Diu' will have the GSTIN as mentioned at S.No. 2 above. **Western Railway will not use the new GST registration number provided automatically by GST authorities.** This needs to be taken up for surrender for which separate communication shall be issued by Board. Instructions for carry forward of Cash Balances lying in the Electronic Cash Ledger of the erstwhile UT Daman and Diu against the registration number mentioned at S.No. 1 above shall also be issued by Board in due course.

Handwritten signature and date: 30/7/2020

Following additional instructions are also brought out for compliance:-

- Old GSTIN of erstwhile UT of Daman and Diu (S. No.1) shall be operational only for compliance purposes i.e. filing of returns for tax period till July, 2020. **Hence, no supplies and procurements shall be effected under the aforementioned GSTIN post 1st August, 2020. The same shall be discontinued with effect from 31st July, 2020.**
- All the online and offline systems (PRS,FOIS,UTS,IREPS,WARR, PMS, Manual Utility etc.) hosted by CRIS to capture IR's Earning transactions, needs to be validated to accept transactions pertaining to UT **'Dadra & Nagar Haveli and Daman & Diu' w.e.f. 1.8.2020 with GST Registration indicated at S.No. 2 of table on pre-page.**
- With regards to procurements and transactions including entering into contracts and issuance of invoices under the merged UT, all such transactions and compliances shall only take place under the existing GSTIN of Dadra and Nagar Haveli (S. No. 2 of table on prepage).
- CRIS may block capture of transaction with GSTIN starting from '25' w.e.f. 31.7.2020 (midnight), as brought out on pre-page.
- Details of GSTIN Numbers of Indian Railways as on 1.8.2020 is attached as Annexure-A.

Strict compliance of the above may be ensured in consultation with GST Consultants for GST compliance. This issues with the approval of competent authority.


(V.Prakash)
Joint Director/Accounts
Railway Board

Copy to:-

1. All EDs, ED level empowered Committee, Railway Board
2. All Directors, Director level GST Cell, Railway Board
3. Managing Director, CRIS, Director Finance/CRIS, Director/O, CRIS
4. PFAs, All Zonal Railways and Production Units
5. GM/Finance/GSTM,GM/AIMS, GM/FOIS, GM/EPS, CRIS

Details of GSTIN Numbers of Indian Railways as on 1.8.2020

S.No.	State/UT	Principal Officer	GSTIN Number allotted by GSTN (to be utilized for providing Output Services by IR)	GSTIN Number allotted by GSTN (for GST TDS Purposes)
1	Jammu & Kashmir	GM/NR	01AAAGM0289C1ZX	01AAAGM0289C1D6
2	Himachal Pradesh	GM/NR	02AAAGM0289C1ZV	02AAAGM0289C1D4
3	Punjab	GM/NR	03AAAGM0289C1ZT	03AAAGM0289C1D2
4	Chandigarh	GM/NR	04AAAGM0289C1ZR	04AAAGM0289C1D0
5	Uttanchal	GM/NR	05AAAGM0289C1ZP	05AAAGM0289C1DY
6	Haryana	GM/NR	06AAAGM0289C1ZN	06AAAGM0289C1DW
7	Delhi	GM/NR	07AAAGM0289C1ZL	07AAAGM0289C1DU
8	Rajasthan	GM/NWR	08AAAGM0289C1ZJ	08AAAGM0289C1DS
9	Uttar Pradesh	GM/NCR	09AAAGM0289C1ZH	09AAAGM0289C1DQ
10	Bihar	GM/ECR	10AAAGM0289C1ZY	10AAAGM0289C1D7
11	Sikkim	GM/NFR	11AAAGM0289C1ZW	11AAAGM0289C1D5
12	Arunachal Pradesh	GM/NFR	12AAAGM0289C1ZU	12AAAGM0289C1D3
13	Nagaland	GM/NFR	13AAAGM0289C1ZS	13AAAGM0289C1D1
14	Manipur	GM/NFR	14AAAGM0289C1ZQ	14AAAGM0289C1DZ
15	Mizoram	GM/NFR	15AAAGM0289C1ZO	15AAAGM0289C1DX
16	Tripura	GM/NFR	16AAAGM0289C1ZM	16AAAGM0289C1DV
17	Meghalaya	GM/NFR	17AAAGM0289C1ZK	17AAAGM0289C1DT
18	Assam	GM/NFR	18AAAGM0289C1ZI	18AAAGM0289C1DR
19	West Bengal	GM/ER	19AAAGM0289C1ZG	19AAAGM0289C1DP
20	Jharkhand	GM/SER	20AAAGM0289C1ZX	20AAAGM0289C1D6
21	Odisha	GM/ECOR	21AAAGM0289C1ZV	21AAAGM0289C1D4
22	Chattisgarh	GM/SECR	22AAAGM0289C1ZT	22AAAGM0289C1D2
23	Madhya Pradesh	GM/WCR	23AAAGM0289C1ZR	23AAAGM0289C1D0
24	Gujarat	GM/WR	24AAAGM0289C1ZP	24AAAGM0289C2DX
26	Dadra & Nagar Haveli and Daman & Diu	GM/WR	26AAAGM0289C1ZL	26AAAGM0289C2DT
27	Maharashtra	GM/CR	27AAAGM0289C2ZI	27AAAGM0289C2DR
29	Karnataka	GM/SWR	29AAAGM0289C1ZF	29AAAGM0289C1D0
30	Goa	GM/SWR	30AAAGM0289C1ZW	30AAAGM0289C1D5
31	Lakshadweep	GM/SR	No Railway Establishments	No Railway Establishments
32	Kerala	GM/SR	32AAAGM0289C1ZS	32AAAGM0289C1D1
33	Tamil Nadu	GM/SR	33AAAGM0289C1ZQ	33AAAGM0289C1DZ
34	Pondicherry	GM/SR	34AAAGM0289C1ZO	34AAAGM0289C1DX
35	Andaman & Nicobar Islands	GM/SR	35AAAGM0289C1ZM	35AAAGM0289C1DV
36	Telangana	GM/SCR	36AAAGM0289C1ZK	36AAAGM0289C1DT
37	Andhra Pradesh (New)	GM/SCR	37AAAGM0289C1ZI	37AAAGM0289C1DR