



**GST Cell  
East Central Railway  
Hajipur**

No:- 09/Books/GST/17-18/Pt-1(GST Guidelines)

Dated 03.10.2017

**Sr.DFMs/DNR/MGS/DHN/SPJ & SEE**

Sub:- Allocation codes for Goods and Service Tax (GST)

Enclosed Please find herewith a copy of Rly. Boards letter no. 2016/AC-II/2/5 dated 16.08.2017 on the above subject for information and necessary action.

DA As above.

**Dy.FA&CAO/F&B  
ECR/HJP**



भारत सरकार GOVERNMENT OF INDIA  
रेल मंत्रालय MINISTRY OF RAILWAYS  
रेलवे बोर्ड (RAILWAY BOARD)

GST Circular No. 50  
RBA No. 116 /2017

No. 2017/AC-II/2/5

New Delhi, dated 16.08.2017

General Managers,  
All Indian Railways and PUs

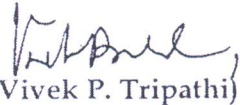
Sub: Allocation codes for Goods and Service Tax (GST).

Please connect Board's letter dated 22.06.2017 (RBA No. 78/2017) wherein it was instructed that eligible ITC under expenditure shall be treated as receivables and the same shall be booked under Misc Advance GST. Under Reverse Charge Mechanism (RCM), the same shall be booked to Deposit Misc (GST). Further vide Board's letter dated 07.06.2017, output tax liability is to be booked under Misc. Deposit.

To facilitate separate identification of the GST receivable/payable, new accounts heads have been introduced under IPAS as per statement enclosed.


Kindly circulate the same to all concerned and ensure correct classification of GST amount accordingly. The Accounting officers/HOO may kindly conduct regular test checks to ensure compliance of these instructions.

DA: As above

  
(Vivek P. Tripathi)  
Director Finance/CCA  
Railways Board

Copy to:  
GM/ AIMS, CRIS, Chanakyapuri, New Delhi 110021

1/2  
Circulate to  
all units.

  
02/9/17

