

## **RESPONSIBILITY MATRIX FOR IMPLEMENTATION OF GST OVER ECR**

**Ref: Directions of AGM/ECR and Chairman GST Cell on first meeting of GST implementation Committee held on 30.05.2017**

As per the above referred directions the responsibility matrix for obtaining Registration and implementation of GST over ECR has been prepared and are detailed below. These may undergo changes based on requirements/fresh guidelines from Railway Board.

### **1. NODAL GST IMPLEMENTATION COMMITTEE:**

<b>Unit</b>	<b>Chairman</b>	<b>Members</b>	<b>Nodal Officer</b>	<b>Functionality</b>
HQ	AGM	SAG Officers of GST Cell already formed	FA&CAO/WST	Implementation of GST in Bihar on behalf of Ministry of Railways- To coordinate & assist with other Zonal Railways/Units in respect of their units falling in Bihar and with SER, NCR, WCR for units of ECR in Jharkhand, UP & MP
Divisions	ADRM	Branch officers/Sr Scale. Branch officer must for Engg., Commercial, Stores	Sr. DFM (not to be delegated below)	Implementation of GST over the Divisions. To prepare data for additional places of Business for registration in other states like Jharkhand, UP & MP. The divisions will prepare the data for additional places of business in Jharkhand, UP &

				MP and ensure a mechanism in place to record transactions at these places by giving proper GSTIN.
Work Shops	CWM	Dy. CME, Stores and Accounts	Sr. AFA/AFA	Implementation of GST in Workshop

**Please note:** For Workshops CME and CMM/E may nominate one JAG level officer to advise and monitor, given the absence of domain knowledge in the Workshops. From Accounts side, this work will be dealt with by Dy.FA&CAO/S&W.

## 2. Responsibility of Finance and Accounts Department:

Unit	Key Resource Person (KRP)	Functionality	Status
HQ	FA&CAO/WST- Cell: 9771425104 Email: fawstecr@gmail.com Dy.FA&CAO/F&B: Cell:9771425106 Email: dyfbecr@gmail.com	Hiring of Consultant	Done/ In progress. KRPs to be responsible for all activities related to training including organization, arranging for nominations and actual conduct. Completion report to be sent to HQ for enabling payment
		Training Sessions on GST	
		Training of Staff	
		<b>Guiding the Chairman and members of the GST Cell:</b> Advice on nuances of GST law and procedures, Accounting, consultations with Railway Board, HQ and Consultant	
Division	Sr. DFM	<b>Obtaining Registration under GST:</b> In progress. TDC: 25/6/2017	
Workshop	Sr.AFA/AFA Nodal- Dy. FA&CAO/S&W: SN Yadav	<b>Monitoring: Coordinating</b> with members of GST Cell to ensure that actions / information required is taken/ submitted by the respective Department as per timelines.	
		<b>Accounting procedure for GST:</b> To be communicated to all.	

	Cell: 9771425108	<p><b>Facilitation:</b> Based on bottlenecks identified by concerned Department, such as lack of IT infrastructure, connectivity etc., carry out due diligence and process for recoupment/availability.</p> <p>To reduce the processing time, it is suggested that such gaps may be identified through departmental discussions duly minuted, with final comments of ADRM/CWM/DRM.</p> <p>The requirement and above procedure is to be specific for GST purposes only.</p> <p><b>Filing of Returns:</b> To be done as per schedule via nominated Accounts officer.</p> <p><b>Ensuring maintenance of standard formats.</b></p>
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### 3. Registration:

Unit	Concerned Officer	Activity	Target Date
ECR HQ	SAG Departmental Representative in GST Cell	i) Furnish details of additional place of Business, State-wise for Bihar, Jharkhand, UP & MP as per pre-defined Format and Guidelines for Registration, already issued and loaded on ECR website. ii) Furnish details of existing registration under ED/CST/VAT/Sales Tax/Entry Tax/Service Tax to avoid multiple registration.	16/6/2017
Divisions/ Workshops	Branch officer/ member GST Cell	Furnish the details of their Unit as outlined above to the SAG officer/HQ of GST Cell	As above
Sr. EDPM/HJP		To furnish format in Excel for additional places of business	Done

- i. ADRM/CWM and Sr. DFM to please monitor the above and ensure submission at once
- ii. In addition to the above guideline, wherever there are any transactions which entail payment/reimbursement of GST for manual transaction (excluding processing under



PRS/FOIS/IPAS), since the invoice is generated at HQ/Divn., Addl places of Business will also include details of Branch officer as per following eg:

i	ii	iii	iv
Addl Place of Business	State	Address including Pin Code	Office Tel No
DRM/Engg/DHN	Bihar	Sr. Den/Coordination, O/o DRM, Dhanbad .....	

v	vi	vii	viii
Office FAX No.	Cell No	Email Id	Nature of Business- Please refer to guidelines

Note: It is suggested that single point contact number of a nominated officer in the Division may be given to ensure proper monitoring.

Pls furnish separately for Bihar, Jharkhand, UP & MP

- iii. Subsequently, Divisions having units in States other than Bihar must also prepare the details of additional places of business for communication to the concerned Zonal Railway taking registration in that State. This activity should be completed by 23/6/2017. ADRMs and Sr. DFM may monitor and send to concerned Zonal Railway.

#### 4. Mapping of Stations/ Units making Interstate Supplies to capture correct GSTIN:

GST will either be reimbursed/ collected as per following transaction table:

GST	Work	Example
Reimbursed	Supply Contract/Service Contract	Supply of Track fittings to CTD/Gaya Station cleaning contract at MGS
Collected	Freight charges, AC passenger services, Parcel	Freight booking at FOIS Terminal at Goods Shed AC ticket at PRS Counter
Paid	For sundry earnings such as way leave, parking contracts, demurrage	Current Service charge paid on "reverse Charge" basis for parking contracts.
TDS	Works Contract	

In all cases of GST reimbursement, the supplier/contractor making the supply will issue a tax invoice which will include the GSTIN number of the Railway who is registered for

the State. Like-wise for all cases of GST collected/ Paid/TDS, ECR will have to mention its GSTIN number, based on the State where the activity is carried out.

Hence a comprehensive database of such units, mapping each to the State in which it falls, is required to be prepared.

Unit	Key Person	Functionality	Target Date
HQ	Member GST	Mapping the respective Units/ Stations with the State in which they are located as per prescribed format	30/6/2017
Divisions	Cell		
Work Shops	CWM		

The Data is to be filled up as per the format at **Annexure I** and prepared in Excel Format. Will be required for furnishing correct GSTIN number. A copy to be kept by each Department of HQ/Division. Copy to be mailed to Dy.FA&CAO/F&B.

5. **Format and Numbering System of invoices for output services/ services where GST is collected/ Paid under so called "Reverse Charge":**

For all manual transactions such as Parcel, Way leave, EFT, Catering stalls, Siding charges, bills recoverable, Interest and Maintenance charges, Rental for building etc, where GST is collected, ECR has to issue a tax invoice which has to contain certain specified information. These invoices have to be numbered serially in continuity. For this Railway Board had issued guidelines vide No. RBA 67/2017. (**Uploaded on ECR Website**)

A copy of the same is enclosed.

Unit	Key Person	Functionality	Target Date
HQ	Members GST	Implementing the invoicing system as per Rly Board's letter  Identifying the key officer in each Department who will be authorised to issue the tax invoice.  Arranging for Digital signature of the identified officer.	30/6/2017
Divisions	Cell		
Work Shops	CWM		

Sr. DFMs/Dy. FA&CAO (S&W) to coordinate and assist.

6. **Computerization of Manual Transactions-** As per Railway Board's letter RBA 55/2017, data for all manual transactions has to be prepared for uploading to CRIS, on a daily basis, for uploading to the GSTN portal. CRIS is preparing a software utility package for



entering the data and preparing the tax invoice and will shortly be available. It will require net connectivity. It will use the data entered for generating GSTR-I.

**CRIS has also prepared a FORM for capturing manual data,** a copy of the same is uploaded on ECR website under name **Form for Entry of GST for Manual Transactions.** This can be used where payment is done via manual mode, to issue Tax invoice. Detailed JPO on this will be issued shortly.

Unit	Key Person	Functionality	Target Date
HQ	Members GST	a) Identifying of all manual transactions where GST is to be collected/ paid on reverse charge basis. b) From 1/7/2017- Ensure that all such transactions involving GST are uploaded into the CRIS software. c) Appoint nodal officer for checking computerization of all such manual transactions. d) The nodal officer should furnish compliance at end of each day to Branch officer. Progress review by ADRM and Sr. DFM on weekly basis at Divn and by GST Cell on weekly basis for first 3 months.	<b>Data entry for item b to commence from 1/7/2017 as and when transaction occurs.</b>
Divisions	Cell		
Work Shops	CWM		

7. **Database for all Vendors/ Contractors-** Please refer to Para 4 above. For all transactions of Supply/services/Works Contract, the GSTIN number of the Contractor is required. The data to be collected is given in **Annexure II.** This data will be required to be entered in IPAS at stage of Bill passing.

Similarly, GSTIN number of all users of Railway services- Freight, Passenger where the booking is on Company account, parcel and other contractors required to be registered under GST is essential.

Unit	Key Person	Functionality	Target Date
HQ	Members GST	a) Seeking information from all suppliers/contractors b) Seeking information from all users of Railway services.	<b>30/6/2017</b>
Divisions	Cell		
Work Shops	CWM		

		c) Data to be furnished in signed copy by mail/scanned copy via email d) Data also to be given in Excel sheet as per FORMAT enclosed as <b>Annexure II</b> e) Appoint nodal officer for monitoring.	
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8. **Checking of GST Returns:** It is understood that Railway Board will hire a GST Suvidha provider who shall check the GSTR-1, 2A and 2 Returns before forwarding to Zonal Railways for validation and checking. They will also be required to upload the same to GST Suvidha provider (This issue will be clarified further)

**HQ, Divisions and Workshops should identify a nodal officer and support staff for verifying these returns and arranging for digital signature of the officer.**

Please note the following –

Target Date for uploading GSTR 1- 10<sup>th</sup> of the following month

Target date for verifying GSTR-2A- 11<sup>th</sup>-15<sup>th</sup> of the following month

Target date for uploading GSTR 2- 17<sup>th</sup> of the following month.

9. **Ensuring Internet and IT facilities for GST-** Kindly refer to C&IS Dte letter dt 9/6/2017 on this (on ECR website) Please identify the requirements and process as per requirement in consultation with Associate Finance.

**Action:** GST Cells HQ/Division/Workshop

10. **Service classification Code-**Under GST services such as leasing, renting etc will also have a Service classification Code as for supply items. The GST Tariff contains the list. GST Cells in the Divisions may send the list of nature of contracts under Sundry earnings and bills recoverable to Dy.FA&CAO/F&B at [dyfbecr@gmail.com](mailto:dyfbecr@gmail.com) so that for the bulk of these we may issue a common code for all units.

**TDC- 23/6/2017 Sr. DFM's to coordinate and monitor**

11. **Modifications to Contracts and Tender Documents-** To be dealt with at HQ by GST Cell.  
12. **Identification of Reverse Charge transactions- Respective Departments**  
13. **Changes in PU software for reporting mechanism- Concerned PU/Unit**



Annexure I					
Mapping of Stations/ Units making Interstate Supplies to capture correct GSTIN					
ECR/Name of Division or Workshop	Department	Unit	State where Located	Nature of Activity	GSTIN No.

- For HQ term ECR will be used
- Unit refers to the Unit making Interstate supplies/sale of services/sundry earnings/recipient of stores. Where applicable mention the consignee code.
- Nature of activity will include (i) sale of services (ii) Warehouse/Depot (iii) Manufacturing (iv) Repair and maintenance. Where more than one business is carried out, pls specify the main activity.
- GSTIN Column to be filled up on receipt of the GSTIN Number to be allotted to the Railway taking registration for the State.

#### ANNEXURE II- Database for all Vendors/ Contractors

(i)	(ii)	(iii)	(iv)	(v)	(vi)
Supplier/Contractor Name	Registered Address as per the Contract Agreement	Location from where Supply made/Where Earning Contract executed	Address of Location of Supply/ Where Earning Contract executed	Registered Email Id of Firm	Registered Contact No. of Firm
(vii)	(viii)	(ix)	(x)	(xi)	(xii)
Registered under GST: Y/N	If Y (Yes), give GSTIN No.	Whether registered under Composition Scheme (y/n)	Principle place of Business as per the GSTIN No.	Registered Email Id as per GSTIN	Registered Contact No. as per GSTIN



1. For each GSTIN no. details of Contracts/PO that will be included within the same should be enclosed as Annexure. It should contain the PO No./Contract Agreement No., validity & Contract executing authority. Separate list for each Unit should be given.

2. Wherever a Supplier/Contractor/ Earning Contractor claims exemption from GST he must give an Undertaking specifying the grounds for such exemption and indemnifying the Railway against any claims in this regard. A FROMAT is enclosed as Annexure III

### Annexure III

#### Undertaking regarding Exemption from GST

To,

(Name and address of the Contract signing Authority)

I \_\_\_\_\_ (Name of the person/persons), being the Sole owner/proprietor/partners/ authorized representative of M/s \_\_\_\_\_ (Firm's Name and Address), executing \_\_\_\_\_ dated \_\_\_\_\_ (details of Contract Agreement and date) for Rs. \_\_\_\_\_ (value in figures and words) do hereby affirm that:

1. I/We are exempt from registration under GST :
  - a) Under the provisions of Section 22 of the CGST Act. We certify that our "Aggregate Turnover" is within the specified limit as per the explanation of the same given in Section 22 referred above.
  - b) I/We are exempt from registration under GST as per special orders of the Government (Relevant circular to be linked).Please strike out that which is not applicable.
2. In case of any misrepresentation/misinformation on our part, we indemnify the Railways against any claims arising from the above act. Railways are also authorised to recover any amounts as may be demanded by the GST authorities on account of misrepresentation/misinformation on our part from us, from any of our payments due to the Railway. In addition Railway shall also be empowered to short-close the Contract and take further action including black-listing if deemed essential.

(Signature with date)

& Stamp where necessary