



**GST Cell
East Central Railway
Hajipur**

No.ECR/Books/GST/17-18/Corres.

Date: 11.08.2017

PHODs/CHODs

CAO/C/S, CAO/C/N

CAO/WP/PNBE, CAO/RWP/BELA

DRM/DHN, DNR, MGS, SPJ & SEE

CMM/E, CCM/FM, CESE, CE/TSP & CSTE/W

Sub: Implementation of GST.

Please find enclosed Railway Board's letter no. 2013/AC-II/06/CRIS dated. 10.08.17 and letter no. 2016/AC-II/01/6/Vol.II dated 03.08.17.

It is requested that the instructions given therein are strictly complied with to enable smooth processing of GST transactions. Members of the GST cell at HQ./HJP and Sr. DFMs in divisions may kindly sensitize all users in this regard.

DA/- As above.



(Narendra)

FA&CAO/WST

Copy to:

1. PS to AGM for kind information of AGM/ECR.
2. Sr. DCM/DHN, DNR, MGS, SPJ & SEE for necessary action please
3. Sr.DFM/DHN, DNR, MGS, SPJ & SEE for necessary action please.
4. Sr. DEN(Co.)/ DHN, DNR, MGS, SPJ & SEE for necessary action please



सत्यमेव जयते

भारत सरकार

रेल मंत्रालय

रेलवे बोर्ड

No. 2016/AC-II/1/06/CRIS

RBA No. 112 /2017
GST Circular No. 49
New Delhi, dated 08.08.2017

General Managers,
All Zonal Railways and Production Units

Sub: Data Integrity and errors in Offline Data related to GST

With the roll out of GST on 1st July 2017, Railways are now geared to start filing of GST returns based on data of transactions from centralized systems (PRS, UTS, FOIS, PMS, IPAS etc.) and offline transactions that are being uploaded to GST server of CRIS. While testing the data, following errors are frequently observed on certain Railways. The list is only indicative.

Indicative Errors in	Checks to be Exercised
GSTIN	The GSTIN of State in which Railways is registered needs to be wrongly quoted. The erroneous GSTIN of the supplier of Goods or Services has been quoted while entering data.
HSN Code / SAC Code	The HSN and SAC code decide the tax rates and care is necessary while inputting these codes.
State Code	The State code for the Railway which is rendering/receiving the Service or Purchasing/selling the Goods for has to be carefully entered. The GSTIN and the state must match.
IGST, CGST & IGST Applicability	If IGST is applicable, the CGST and SGST would not be applicable. If CGST is applicable, SGST would also be applicable in equal measure and IGST would not be applicable
Place of Service	The State has to be correctly mentioned.
Rate of Tax	The rate of tax is for the particular service or sale of Goods (HSN code or Service Code)
Description of Commodity or Service	The description of the service rendered/taken, or good sold/purchased has to be clearly written

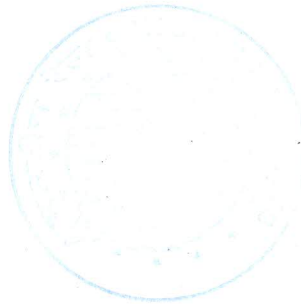
All Zonal Railways and Production Units have to set up GST cells headed by AGM/Coordinating PHoDs for monitoring compliance with GST laws. It is requested that GST cells on Railways and Production Units may kindly be activated to ensure that the data integrity for offline data so that there is no delay in filing of returns. Error in recording data may lead to non-compliance or less availing of input credits.

Concerned PHoDs may kindly be directed to set up protocols for testing the correctness and validation of data feeding. Master list of GSTIN code based upon

mapping of station would ensure that there is no data error on this account. Similarly, assistance of GST Consultants appointed should be fully availed to ensure correct coding of transactions for input tax credit.

(Anjali Goyal)
Advisor/Accounts
Railway Board

Copy to: PFA, PCE, PCMM, CCM: All Zonal Railways and Production Units





RBA No. 107/2017
GST Circular No. 45

No.: 2016/AC-II/01/6/Vol.II

New Delhi, Date 03-08-2017

General Manager,
All Zonal Railways & Production Units

Sub: GST in IR – Claiming of Input Tax Credit (ITC)

Attention is invited to Railway Board GST circular No. 22 dated 22 June 2017 (RBA No. 78 of 2017) where in vide Para No. 1(e) detailed instructions have been issued to Railway and Production Units regarding claiming of input credits. Provisions have also been made in Integrated Payroll and Accounting System (IPAS) for Zonal Railways for indication of the category for ITC for each transaction.

For further understanding of Zonal Railways and Production Units, snap shots of IPAS indicating the five categories available for classifying ITC is enclosed for ready reference.

Zonal Railways are advised to hold workshops and/or inter-departmental consultations etc., if necessary and issue detailed instructions to dealing officials for correct selection of ITC criteria. It is also suggested that, in consultations with the Consultants available with your Railway, detailed guidelines may also be framed for classifying contracts of various departments, in the five categories where ITC is available. In this regard, Para 6, 7 and 8 of the Railway GST circular ibid may once again be referred to.

All Zonal Railways have already been advised to be prepared for claiming the ITC. Help of consultants may also be sought, if necessary. Kindly note that ITC will be an important element to lessen the effect of tax and all due diligence will be necessary in claiming such credits.

DA: Above

Anjali Goyal
Advisor (Accounts)

Copy to:

PFAs, All Zonal Railways & Production Units

Annexure to the Letter No. Dated 03-08-2017

Stores Bill Passing (GST)

Guidelines

Main	PO Details	GST Details	TDS & Reverse Charge (GST)	Recoveries	Deductions
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* Consignee Data will be populated after saving.

GST Details

Item Sr No	PO Sr No	Item Desc	HSN Code	HSN Description	Consignee	Consignee Place	Consignee State	Consignee Address	Place Of Supply	State Of Supply (For GST)	Recipient GSTIN	Eligible for ITC
01	001				SMM/DLS/H							Select
T1-Not Eligible (Non-Business) T2-Not Eligible (Exempt Operation) T3-Not Eligible (Credit Restriction) T4-Full Eligible C2-Partially Eligible												

SAVE RESET

Other Bill Passing(GST)

Guidelines

Main Details TTS & Reverse Charge(GST) Deductions

Invoice Details

Sl. No.	Item Desc	Qty	Unit	Rate	Value	Discount	Transfer Amount	Recipient Name	Place of Supply	State of Supply (For GST)	Incubation period	Eligible for ITC	Estimate No.	Allocation	Taxes/Duties Amount	Revised Amt
01	Select	...			0					--Select--	--Select--	Not Eligible(Non-Business)				
02	Select	...			0					--Select--	--Select--	Not Eligible(Exempt Operation)				
03	Select	...			0					--Select--	--Select--	Not Eligible(Credit Restriction)				
04	Select	...			0					--Select--	--Select--	Full Eligible				
05	Select	...			0					--Select--	--Select--	Partially Eligible				
06	Select	...			0					--Select--	--Select--	--Select--				
07	Select	...			0					--Select--	--Select--	--Select--				
08	Select	...			0					--Select--	--Select--	--Select--				
09	Select	...			0					--Select--	--Select--	--Select--				
10	Select	...			0					--Select--	--Select--	--Select--				

Taxes, Duties & Charges

Item Serial No.

HSN/SAC Code

Item Desc

* To delete the Tax, the made tax amount as 0

100

Save Taxes & Charges Allocation No. Date Tax Amt

SAVE

RESET