

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

No.TCR/1078/GST/2020/15/3325222

New Delhi, dated:22.09.2020

**Principal Chief Commercial Managers, Copy to: GM/CRIS/FOIS, New Delhi**  
All Zonal Railways.

**Sub:** Correction of GSTIN.

**Ref:** Board's letter No.TCR/1078/2017/16 pt. dated 12.06.2020

Reference above, in order to resolve the issues of correction of GSTIN, it is advised that RR/Tax Invoice issued prior to FY 2019-2020 is not allowed to be modified as the same is time barred.

As per GST Law, Invoice issued for a particular financial year can be subjected to modification up to 30th September of the following year only. So, **for transaction prior to financial year 2019-2020, this is time barred.**

In respect of those RR/Tax Invoices issued in the current financial year, without indicating of customer GSTIN, it is mentioned that the same has been reported as B2C transaction and accordingly Tax has been deposited with the Government. In case it is decided that the RRs have been issued without GSTIN of customer, then a new Tax Invoice has to be issued clearly indicating the Customer GSTIN, with a remark that this Invoice is issued in lieu of earlier RR. Simultaneously, Credit Note needs to be issued. This is must because, in the current month's GST Return, the earlier invoice reported needs to be nullified by reporting the Credit Note issued now as B2C category and then reporting of fresh invoice in B2B category.

**However, time left is very short as the entire transactions needs to be got done in FOIS application on or before 30.9.2020. It is requested that Immediate action should be initiated.**

CRIS (FOIS) and CRIS(GSTM) team needs to coordinate with each other besides concerned Commercial Department of the Zonal Railway concerned. It will also need to be ensured that there is no additional tax liability on Railways. On the entire transaction, Indian Railways has discharged the tax liability under B2C sector.

This issues with the approval of the Accounts Directorate of Ministry of Railways.

(this disposes off WCR's letter No.HQ/C/GST Cell/228/R.B.Corres. dated 03.09.2020. WCR is requested that action taken for non-mentioning of GSTIN be advised to Board. Also disposes off WR's letter No.C.358/100/FM/GST-Consign dated 27.07.2020)



**(Mahender Singh)**  
**Deputy Director, Traffic Commercial (Rates)**  
**Railway Board.**