



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).

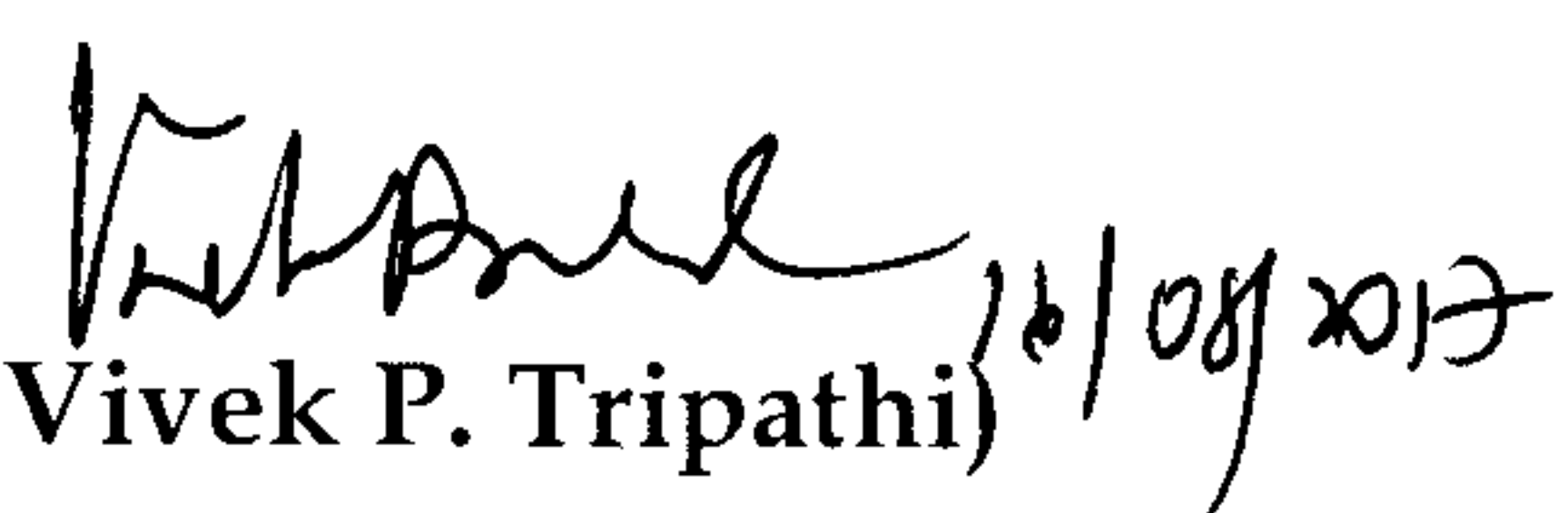
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Please connect Board's letter dated 22.06.2017 (**RBA No. 78/2017**) wherein it was instructed that eligible ITC under expenditure shall be treated as receivables and the same shall be booked under Misc Advance GST. Under Reverse Charge Mechanism (RCM),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

**NEW ACCOUNTS HEADS INTRODUCED UNDER IPAS**

| Allocation Head                                         | Code     | Remarks                                                                                         |
|---------------------------------------------------------|----------|-------------------------------------------------------------------------------------------------|
| <b>Miscellaneous Advance (GST ITC-Full):</b>            |          | Last two digits denotes PU as circulated vide Board's letter dated 04.05.2017 (RBA No. 51/2017) |
| Misc. Adv. Revenue CGST                                 | 12111572 |                                                                                                 |
| Misc. Adv. Revenue SGST                                 | 12111573 |                                                                                                 |
| Misc. Adv. Revenue UTGST                                | 12111574 |                                                                                                 |
| Misc. Adv. Revenue IGST                                 | 12111575 |                                                                                                 |
| <b>Miscellaneous Advance (GST ITC-Partial):</b>         |          |                                                                                                 |
| Misc. Adv. Revenue CGST                                 | 12111672 |                                                                                                 |
| Misc. Adv. Revenue SGST                                 | 12111673 |                                                                                                 |
| Misc. Adv. Revenue UTGST                                | 12111674 |                                                                                                 |
| Misc. Adv. Revenue IGST                                 | 12111675 |                                                                                                 |
| <b>Miscellaneous Advance (GST ITC-Full):</b>            |          |                                                                                                 |
| Misc. Adv. Capital CGST                                 | 20731663 |                                                                                                 |
| Misc. Adv. Capital SGST                                 | 20731664 |                                                                                                 |
| Misc. Adv. Capital UTGST                                | 20731665 |                                                                                                 |
| Misc. Adv. Capital IGST                                 | 20731666 |                                                                                                 |
| <b>Miscellaneous Advance (GST ITC-Partial):</b>         |          |                                                                                                 |
| Misc. Adv. Capital CGST                                 | 20731763 |                                                                                                 |
| Misc. Adv. Capital SGST                                 | 20731764 |                                                                                                 |
| Misc. Adv. Capital UTGST                                | 20731765 |                                                                                                 |
| Misc. Adv. Capital IGST                                 | 20731766 |                                                                                                 |
| <b>Deposit Miscellaneous (GST) RCM tax liability</b>    |          | As provided by CRIS                                                                             |
| Deposit Misc CGST                                       | 00844595 |                                                                                                 |
| Deposit Misc SGST                                       | 00844596 |                                                                                                 |
| Deposit Misc UTGST                                      | 00844597 |                                                                                                 |
| Deposit Misc IGST                                       | 00844598 |                                                                                                 |
| Deposit Misc Cess                                       | 00844599 |                                                                                                 |
| <b>Deposit Miscellaneous (GST) Output tax liability</b> |          |                                                                                                 |
| Deposit Misc CGST                                       | 00844545 |                                                                                                 |
| Deposit Misc SGST                                       | 00844546 |                                                                                                 |
| Deposit Misc UTGST                                      | 00844547 |                                                                                                 |
| Deposit Misc IGST                                       | 00844548 |                                                                                                 |
| Deposit Misc Cess                                       | 00844549 |                                                                                                 |