



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

GST Circular No. 52  
RBA No. 122 /2017  
New Delhi, dated 29.08.2017

No. 2017/AC-II/2/5

FA&CAO,  
All Indian Railways and PUs.

Sub: Schedule on GST in monthly Account Current.

The information regarding GST may be submitted in the following format as a schedule to monthly Account Current:

**GST Statement No. 1 (Demand wise)**

(in units of ₹)

Revenue Expenditure	For the month	To end of the month
Central GST (CGST)		
State GST (SGST)		
Union Territory GST (UTGST)		
Integrated GST(IGST)		
<b>Capital Expenditure</b>		
Central GST (CGST)		
State GST (SGST)		
Union Territory GST (UTGST)		
Integrated GST(IGST)		

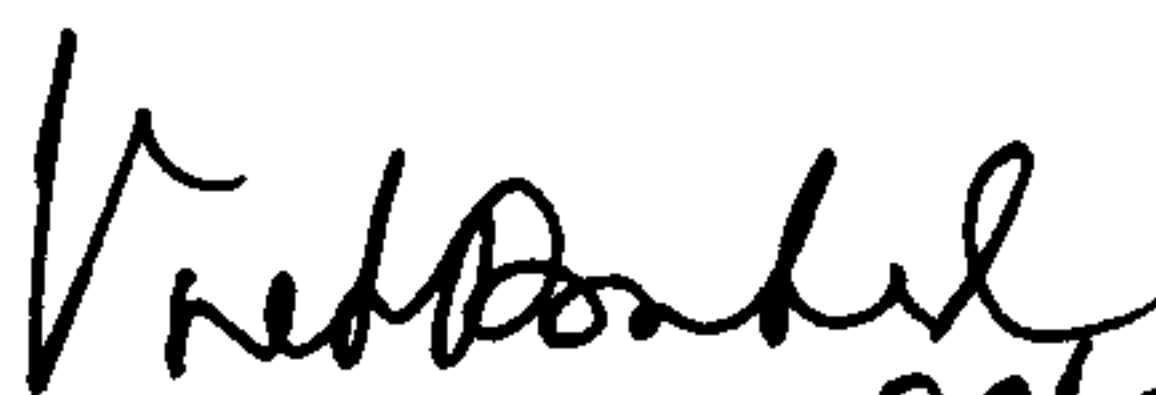
**GST Statement No. 2**

(in units of ₹)

Allocation Head	Code	For the month	To end of the month
<b>Miscellaneous Advance (GST ITC-Full):</b>			
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>			
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		

These schedules may be sent along with the Account Current starting from the month of July, 2017.

Kindly acknowledge receipt and ensure compliance.

  
(Vivek P. Tripathi) 29/8/2017  
Director Finance/CCA  
Railways Board

Copy to:

1. MD, CRIS, Chanakyapuri, New Delhi
2. GM/AIMS, CRIS, Chanakyapuri, New Delhi
3. GM/IPAS, CRIS, Chanakyapuri, New Delhi