

भारत सरकार Government of India
रेल मंत्रालय Ministry of Railways
रेलवे बोर्ड (Railway Board)

RBA No. 123/2017

GST Circular No. 53/2017

No.2016/ACII/01/Misc.GST

New Delhi, dated : 6.09.2017

General Managers

All Zonal Railways/PUs.

Sub: System based reconciliation of information furnished in form GSTR-1 and Form GSTR-2 with form GSTR-3B-reg.

Enclosed please find herewith a copy of letter no. 349/164/2017/GST dated 01.09.2017 dated on the above subject for information and necessary action.

Kindly acknowledge.

(Anjali Goyal)
Adviser/Accounts
Railway Board

Copy to

(1) PFAs / All Zonal Railways and PUs

(2) All members of ED level Empowerment Committee &
Director of GST Cell

Circular No. 7/7/2017-GST

**F. No. 349/164/2017/-GST
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, Dated the 01st September, 2017

To,

The Principal Chief Commissioners/Chief Commissioners/Principal Commissioners/
Commissioners of Central Tax (All)
The Principal Director Generals/ Director Generals (All)

**Subject: System based reconciliation of information furnished in FORM GSTR-1 and
FORM GSTR-2 with FORM GSTR-3B - regarding**

Sections 37, 38 and section 39 of the CGST Act, 2017(hereinafter referred to as 'the Act') read with rules 59, 60 and 61 of the CGST Rules, 2017(hereinafter referred to as 'the Rules') require every registered person to furnish details of outward supplies made in a month in FORM GSTR-1, details of inward supplies received in a month in FORM GSTR-2 and a return in FORM GSTR-3 by the 10th, 15th and 20th of the next month respectively. Keeping in view that taxpayers may face certain issues in the initial days after the introduction of GST, the GST Council extended the date for filing of FORM GSTR-1 and FORM GSTR-2 for the months of July and August, 2017 and approved the filing of a simplified return in FORM GSTR-3B for these two months by the notified due dates after making the due payment of tax.

2. Registered persons opting to utilize transitional credit available under section 140 of the Act read with the rules made there under for discharging the tax liability for the month of July, 2017 were required to file FORM GST TRAN -1 on or before 28th August, 2017. This transitional credit was to be credited to the electronic credit ledger and be available for discharging the tax liability.

3. As per the provisions of sub-rule (5) of rule 61 of the Rules, the return in FORM GSTR-3B was required to be furnished when the due dates for filing of FORM GSTR-1 and FORM GSTR-2 have been extended. After the return in FORM GSTR-3B has been furnished, the process of reconciliation between the information furnished in FORM GSTR-3B with that furnished in FORM GSTR-1 and FORM GSTR-2 would be carried out in accordance with the provisions of sub-rule (6) of rule 61 of the Rules.

4. The detailed procedure for reconciliation of information furnished in FORM GSTR-3 and FORM GSTR-3B is detailed in succeeding paras.

Furnishing of information in FORM GSTR- 1 & FORM GSTR-2:

5. It may be noted that after the registered person has filed his return in FORM GSTR-3B and the statement of outward supplies in FORM GSTR-1, the inward supplies shall be

