GOVERNMENT OF INDIA
MINISTRY OF RAILWAYS
(RAILWAY BOARD)

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

Dated : 13th September, 2021

Principal Chief Commercial Manager,
All Zonal Railways.

Sub.: Issuance of Credit Note through GSTM for refund of GST.

Ref.: Board’s letter no.TCR/1078/2017/16 pt dated 12.06.2020 & 08.03.2018.

CORRIGENDUM

Reference above and Board’s letter of even number dated 18th August, 2021. Para 3. of this letter may please be read as under:

3. Credit Notes for the Financial Year can be issued only up to 30th September of next year. So, for refunds processed against Railway Receipt issued in the financial year 2020-21, credit notes can be issued only up to 30th September, 2021. Similarly, for current financial year i.e. 2021-22, credit notes can be issued upto 30th September, 2022.

This issues in consultation with Associate Accounts Directorate of Ministry of Railways.

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