

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

No.TCR/1078/2017/25

New Delhi, Dated 03.04.2018

**General Managers
All Zonal Railways**

Sub: GST: web-based module for correction of wrongly entered GSTIN in TMS

Numbers of cases have come to notice wherein due to wrong reporting of GSTIN of recipients by the users of the application, recipients are unable to claim Input Tax Credit (ITC), and GSTIN based reconciliation process is also stuck up.

A web based module therefore, has been developed, and the same is integrated with FOIS/TMS Application, where Zonal or Divisional users shall login with their credentials and modify the GSTIN of recipient of an existing Tax Invoices already generated. It may be ensured that corrections are carried out only for wrong GSTIN, which have been rejected by GST portal

Users may access the said module on FOIS website to login and carry out the corrections. The facility shall be made available in FOIS from 06 April' 2018 onwards. Detail procedure is enclosed as annexure A.

Zonal Railway and Divisions may contact FOIS/CRIS for user ID and passwords with list of concerned users along with details of name, designation, division, Zonal Railway, mobile numbers etc.

The above exercise may be completed by 01 May' 2018, so that the data could be sent to NSDL for uploading in the GSTR 1 return for March' 2018.

Shilpi Bisnoi

(Shilpi Bisnoi)

**Director Traffic Commercial (Rates)
Railway Board**

Copy to:

1. **Principal Financial Advisers/ All Zonal Railways.**
2. **CAO/FOIS:** For kind information and necessary action please.
3. **GM/FOIS/CRIS:** for necessary action please.

Procedure for Modification of Tax Invoices generated in FOIS for the month of July 2017 and onwards

Numbers of cases have come to notice wherein due to wrong reporting of GSTIN of recipients by the users of the application, recipients are unable to claim Input Tax Credit (ITC), and GSTIN based reconciliation process is also stuck up.

Hence, a distinct module is required for Zonal or Divisional users of Railways, to allow them to modify the GSTIN of the Customer in the tax invoices generated from FOIS/TMS Application.

Thus, a web based module is to be developed and be integrated with FOIS/TMS Application, where Zonal or Divisional users shall login with their credentials and modify the GSTIN of recipient of an existing Tax Invoices already generated.

This shall be a two-step process to modify the GSTIN of the Tax Invoices generated. In the first step, the Customer shall approach the Sr. DCM/DCM office of the loading Division with a request letter and documentary proof of the GSTIN. The divisional user shall enter the correct GSTIN of the Customer against the required TAX Invoice in the module after due verification of the papers with Authority details. Once entered by the Divisional User, in the next step, the same needs to be confirmed in the module by the CCM Office at the originating Zonal Railways. CRIS/FOIS shall design the module in FOIS/TMS Application which shall be available to the Authorized Divisional/Zonal Users.

All these modifications shall be done against the same Tax Invoice Number and no new Tax Invoice shall be generated from the system. The mapping of changed data with the original tax invoice data shall be maintained in FOIS/Database.

System shall prepare a Correction Slip (Annexure B) mentioning the Existing GSTINs and modified GSTINs against each modified Tax Invoices Number. Only after the changes are authorized by the Zonal Users, Divisional Users shall take two prints of the modified tax invoice and with authorized signature one copy can be handed over to the recipient and the other shall be kept with the Division for record purpose. Zonal Users shall also take a printout of the Correction Slip for record purpose.

Once the details are modified in the Web based module, the same data shall be provided to CRIS/GST Database for further processing and uploading with the modified GSTIN Number in the GST Portal.

Proposed Correction Slip

Correction Slip for Tax Invoice Number				
TAX Invoice Number (Existing)				
TAX Invoice Date(Existing)				
Railway's GSTIN Number(Existing)				
Recipient's Name(Existing)				
Modification in GSTIN Number				
	Existing		Modified	
Recipient's GSTIN Number				
Modification in GST Components				
	Rate (In %)	Amount (In Rs.)	Rate (In %)	Amount (In Rs.)
IGST				
CGST				
SGST				
UGST				
CESS (If any)				
Total GST				

The modification has been done under Authority Number.....

Dated.....,

authorised by

Signature.....

Designation.....