Principal Chief Commercial Manager,
All Zonal Railways.

Sub: Pending GST issues.

Ref: (i) Board’s letter of even number dated 03.04.2018; 10.08.2018 and 17.09.2018.

In continuation to Board’s above referred letters it is advised that correction of pending GST issues may please be completed at the earliest as per the protocol laid down by the Accounts Directorate of Ministry of Railways in their GST Circular referred at (ii) above (copy enclosed).

In this regard CAO/FOIS may please be contacted alongwith full details of correction to be made in TMS. PCCM office may please co-ordinate with PFA to ensure correct modification and avoid double payment. CAO/FOIS office may please co-ordinate for GSTIN correction window as per request of Zonal Railways.

DA/As above:

(Mahender Singh)
Dy. Director Traffic Commercial (Rates)
Railway Board

Copy to: GM/FOIS/CRIS, for necessary action please.
(भारत सरकार) GOVERNMENT OF INDIA
(रेल मंत्रालय) MINISTRY OF RAILWAYS
(रेलवे बोर्ड) RAILWAY BOARD

Most Immediate
RBA No. 16/2018
GST Circular No. 36/2018

21st September, 2018

No. 2016/AC-II/01/Misc./GST

Principal Financial Adviser,
All Zonal Railways and Production Units,

Sub :- Pending GST Issues.

CRIS vide their letter dated 17th September, 2018 has highlighted certain issues, which needs to be addressed urgently by all the Zonal Railways/Production Units as brought out below.

1. **GSTIN Modification** :- Certain modifications have been carried out by Zonal Railways in application group in respect of data pertaining to the period July’2017 to March’2018. While carrying out the changes in GSTIN, tax classifications have also got modified. For example to changes in GSTIN of a customer, IGST has got modified to CGST/SGST and vice versa. As per para 1(b) of RBA-70/2018, it was indicated that no changes in tax classification will be allowed. However, since the changes in GSTIN has resulted in changes in tax classification, CRIS is being advised to share such data with the concerned Zonal Railways/Production Units. The concerned Department will now have to issue a credit note in respect of previously issued tax invoices so that revised data could be sent to NSDL alongwith the corrected GSTIN.

2. **All the Zonal Railways/Production Units may kindly carry out the corrections the output liability data as and when hosted by CRIS in the portal.**

(V.Prakash)
Jt. Director/Accounts
Railway Board

Copy to:-
   a) GM/F, CRIS
   b) Mr. V Sivasubramanian, GST Consultant, Railway Board
   c) Mr. Tejas Desai, NSDL, Mumbai