

OFFICE OF THE FINANCIAL ADVISOR AND CHIEF ACCOUNTS OFFICER  
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET  
WEST CENTRAL RAILWAY, JABALPUR (M.P) - 482001

NO. HQ/AC/GA/GST/01/2017-18

DATED 27-06-2017

CME, PCE,COM,CCM, CEE,CSTE,  
COS, CMD, CPO, CSC,CSO,  
DRM/JBP,BPL,Kota, CWM/BPL, KTT  
FA & CAO/C, FA&CAO(WST),FA&CAO(F&B)  
Sr.DFM/JBP, BPL, KOTA,  
Dy.FA&CAO(C)/JBP,BPL,KOTA  
Sr.AFA(Store), Sr.AFA(T), AFA(Exp.),  
WAO/BPL,KOTA,

Sub: - GST-Accounting procedure – Input Tax Credits

Ref: - Railway Board's letter no. 2017/AC-II dated 22-06-2017

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The letter under reference is enclosed herewith for kind perusal and necessary action at your end.

Encl.: - As above.

*dmf*  
*27/06*  
DY. CAO (G)  
WCR/HQ/JBP

*R*  
*28-6-17*

*O/C*

(भारतसरकार) GOVERNMENT OF INDIA  
(रेलमंत्रालय) MINISTRY OF RAILWAYS  
(रेलवेबोर्ड) RAILWAY BOARD

GST Matter

GST Circular No. 22

RBA No. 78/2017

No. 2017/AC-II/1/6

New Delhi, the 22<sup>nd</sup> June, 2017

General Managers,  
All Zonal Railways and Production Units

Sub:- GST-Accounting procedure- Input Tax Credits

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Kindly refer to Board's letters of even No. dated 7<sup>th</sup> June, 2017 (RBA No. 67/2017) addressed to all Production Units and Zonal Railways regarding accounting procedure for output liability under GST on Railways. In continuation to these instructions, following directives are issued relating to accounting procedure for claiming ITC under GST provisions:

**(i) Accounting of GST payments on Goods and Services received:**

- (a) Under GST provisions, the ITC shall be claimed by the Recipient of services/ goods.
- (b) The concerned executive department on receipt of tax invoice for services/ goods received, shall see that all the essential details given below are available therein:
- (i) Name, address and GST Identification Number (GSTIN) of the supplier for each state.
  - (ii) Date of issue of the Invoice,
  - (iii) Name, address and GSTIN, of the recipient (IR)
  - (iv) Address of the delivery,
  - (v) HSN code (for goods) or Accounting Code of service,
  - (vi) Description of goods or services along with Contract Reference No. and/or Bill No.
  - (vii) Quantity and unit,
  - (viii) Total value of Supply of goods and/or services,
  - (ix) Taxable value of supply of goods and/or services taking into account discount or abatement, if any,
  - (x) Rate of tax (Central GST, State GST, Inter State GST, Union Territory GST or cess),
  - (xi) Amount of tax charged in respect of taxable goods or services (CGST, SGST, IGST, UTGST or cess),

- (xii) Place of supply along with the name of State (in case of a supply in the course of inter-State trade or Commerce),
- (xiii) Whether the tax is payable on reverse charge basis? This field must separately be identified as the recipient of services/Goods supplied is liable to pay taxes without adjustments. Credit can be claimed later on. (This list is already in public domain).
- (xiv) Signature or digital signature of the supplier or his authorized representative.
- (c) Following fields to capture vital information has been created in IPAS. It must be ensured that these fields are entered without fail, in order to enable Railways to avail Input Tax Credit. The fields are:-
1. Supplier Name
  2. Supplier GSTIN
  3. Invoice No.
  4. Invoice Issue Date
  5. Total Value
  6. Taxable Value
  7. Goods A/c HSN, Service Accounting Code
  8. Goods and Services Description
  9. Unit Qty Code
  10. Quantity
  11. Rate
  12. Whether eligible for ITC
  13. IGST Rate
  14. IGST Charged Amt:
  15. CGST Rate
  16. CGST Charged Amt.
  17. SGST/ UGST Rate
  18. SGST Charged Amount
  19. Cess Rate
  20. Cess Charged Amt.
  21. Name/Recipient of Service/Goods
  22. Place of Supply
  23. Recipient GSTIN
  24. Tax Payable on Reverse Charge Basis(Y/N)
  25. TDS
- (d) No invoice, on which tax is to be paid by IR, should be accepted by the Executive department without the above details, as this will prevent claiming Input Tax Credit. Accounts department on receipt thereof for payment shall also check this aspect along with other usual internal checks.
- (e) In order to avail credit of GST paid on tax invoices, the tax details shall be captured separately for each state at the time of passing the same for payment under IPAS / other FMIS as detailed below:
- 1) The tax paid on supplies received can fall under the following categories:
    - (i) Where tax credit is not available; and
    - (ii) Where tax credit is available
  - 2) The supplies under (i) above may fall under following categories:

