



सत्यमेव जयते  
भारतसरकार  
रेलमंत्रालय  
रेलवेबोर्ड

RBA No. 107/2017  
GST Circular No. 45

No.: 2016/AC-II/01/6/Vol.II

New Delhi, Date 03-08-2017

**General Manager,**  
All Zonal Railways & Production Units

**Sub: GST in IR – Claiming of Input Tax Credit (ITC)**

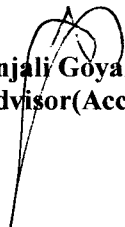
Attention is invited to Railway Board GST circular No. 22 dated 22 June 2017 (RBA No. 78 of 2017) where in vide Para No. 1(e) detailed instructions have been issued to Railway and Production Units regarding claiming of input credits. Provisions have also been made in Integrated Payroll and Accounting System (IPAS) for Zonal Railways for indication of the category for ITC for each transaction.

For further understanding of Zonal Railways and Production Units, snap shots of IPAS indicating the five categories available for classifying ITC is enclosed for ready reference.

Zonal Railways are advised to hold workshops and/or inter-departmental consultations etc., if necessary and issue detailed instructions to dealing officials for correct selection of ITC criteria. It is also suggested that, in consultations with the Consultants available with your Railway, detailed guidelines may also be framed for classifying contracts of various departments, in the five categories where ITC is available. In this regard, Para 6, 7 and 8 of the Railway GST circular ibid may once again be referred to.

All Zonal Railways have already been advised to be prepared for claiming the ITC. Help of consultants may also be sought, if necessary. Kindly note that ITC will be an important element to lessen the effect of tax and all due diligence will be necessary in claiming such credits.

DA: Above

  
Anjali Goyal  
Advisor (Accounts)

**Copy to:**

PFAs, All Zonal Railways & Production Units

**Stores Bill Passing(GST)**

**Guidelines**

Main	PO Details	GST Details	TDS & Reverse Charge(GST)	Recoveries	Deductions
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\* Consignee Data will be populated after saving.

**GST Details**

Item Sr No	PO Sr No	Item Desc	HSN Code	HSN Description	Consignee	Consignee Place	Consignee State	Consignee Address	Place Of Supply	State Of Supply (For GST)	Receipt GSTIN	Eligible for ITC
01	001				SIM/DLS/H							-Select-

- T1-Not Eligible(Non-Business)
- T2-Not Eligible(Exempt Operation)
- T3-Not Eligible(Credit Restriction)
- T4-Full Eligible
- C2-Partially Eligible

**Other Bill Passing(GST)**

Guidelines

Main Details TDS & Reverse Charge(GST) Deductions

Item Sr No	HSN/SAC Code	Item Desc	Qty	Unit	Rate	Value	Discount	Taxable Amount	Recipient Name	Place Of Supply	State Of Supply (For GST)	Recipient GSTIN	Eligible for ITC	Estimate No	Allocation	Taxes/Duties Amount	Passed Amt
<input type="radio"/> 01	Select		...			0					--Select--	--Select--	Select				
<input type="radio"/> 02	Select		...			0					--Select--	--Select--	Not Eligible(Non-Business)				
<input type="radio"/> 03	Select		...			0					--Select--	--Select--	Not Eligible(Exempt Operation)				
<input type="radio"/> 04	Select		...			0					--Select--	--Select--	Not Eligible(Credit Restroom)				
<input type="radio"/> 05	Select		...			0					--Select--	--Select--	Partially Eligible				
<input type="radio"/> 06	Select		...			0					--Select--	--Select--					
<input type="radio"/> 07	Select		...			0					--Select--	--Select--					
<input type="radio"/> 08	Select		...			0					--Select--	--Select--					
<input type="radio"/> 09	Select		...			0					--Select--	--Select--					
<input type="radio"/> 10	Select		...			0					--Select--	--Select--					

**Taxes, Duties & Charges**

Item Serial No.

HSN/SAC Code

Item Desc

\* To delete the Tax Ptz made tax amount as 0

Add

S.No. Taxes & Duties Allocation\* Rate Tax Amt\*

SAVE

RESET