सत्यमेव जयते

भारत सरकार
रेल मंत्रालय
रेलवे बोर्ड

General Managers,
All Zonal Railways and Production Units

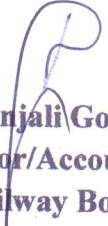**Sub**: Data Integrity and errors in Offline Data related to GST

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With the roll out of GST on 1ˢᵗ July 2017, Railways are now geared to start filing of GST returns based on data of transactions from centralize systems (PRS, UTS, FOIS, PMS, IPAS etc.) and offline transactions that are being uploaded to GST server of CRIS. While testing the data, following errors are frequently observed on certain Railways. The list is only indicative.

Indicative Errors in	Checks to be Exercised
GSTIN	The GSTIN of State in which Railways is registered needs to be wrongly quoted. The erroneous GSTIN of the supplier of Goods or Services has been quoted while entering data.
HSN Code / SAC Code	The HSN and SAC code decide the tax rates and care is necessary while inputting these codes.
State Code	The State code for the Railway which is rendering/receiving the Service or Purchasing/selling the Goods for has to be carefully entered. The GSTIN and the state must match.
IGST, CGST & IGST Applicability	If IGST is applicable, the CGST and SGST would not be applicable. If CGST is applicable, SGST would also be applicable in equal measure and IGST would not be applicable
Place of Service	The State has to be correctly mentioned.
Rate of Tax	The rate of tax is for the particular service or sale of Goods (HSN code or Service Code)
Description of Commodity or Service	The description of the service rendered/taken, or good sold/purchased has to be clearly written

All Zonal Railways and Production Units have to set up GST cells headed by AGM/Coordinating PHoDs for monitoring compliance with GST laws. It is requested that GST cells on Railways and Production Units may kindly be activated to ensure that the data integrity for offline data so that there is no delay in filing of returns. Error in recording data may lead to non-compliance or less availing of input credits.

Concerned PHoDs may kindly be directed to set up protocols for testing the correctness and validation of data feeding. Master list of GSTIN code based upon

mapping of station would ensure that there is no data error on this account. Similarly, assistance of GST Consultants appointed should be fully availed to ensure correct coding of transactions for input tax credit.

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Railway Board

Copy to: PFA, PCE, PCMM, CCM: All Zonal Railways and Production Units