



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

RBA No. 132/2017

GST Circular No. 51/2017

22nd September, 2017

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

**General Managers,
All Zonal Railways and Production Units**

Sub :- Checking of GST related Data.

GSTR1 return for the month of July 2017 is in the process of being filed in the GSTN portal. Prior to this activity, NSDL, who is the GSP of Indian Railways have processed data submitted by CRIS for working out the relevant data which is required for filing of summary return in GSTR form 3B. However, a cursory look of the data revealed lot of mistakes, due to which these data could not be considered for arriving at the GST output tax liability. Some of the mistakes are as follows:-

- a) GSTIN of the Railways which is rendering the service is not mentioned;
- b) GSTIN of the customer who has been given services is either wrong or not mentioned;
- c) Taxable amount has been kept nil;
- d) CGST and SGST or UTGST amount should be same. For example in respect of Transportation of Goods, GST rate applicable is 5%, which should be reflected equally as 2.5% in CGST and 2.5% in SGST or UTGST as the case may be;
- e) No Cess is to be levied in respect of supply of Output service. However, some Railways have shown cess amount;
- f) While supplying Goods viz., Sale of Scrap or Supply to IRFC, appropriate HSN Code should be indicated in the Utility created by CRIS alongwith appropriate GST rate. This is not being done.
- g) Similarly, appropriate Service Accounting Code and appropriate GST rate is not being mentioned;
- h) Unit of Measure & Quantity not mentioned; etc

Validation of GST data suggested by NSDL is enclosed as Annexure 'A' for information and necessary compliance. CRIS is also being requested to customize the GST data entry portal to this effect.

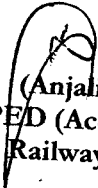
2. Given the above requirements for proper computation of GST liability and its compliances, it is requested that there should be proper internal check mechanism in place to ensure that not only accurate GST liability is captured in the production house utility and manual utility hosted by CRIS, but also no invoice relating to services rendered by Indian Railway is left out to be reported in the GST returns. To ensure this, all the nodal officers in Zonal Railways and Production Units may have a mechanism in place so that all the data that is captured is subjected to 100% check.

3. Following checks are prescribed in this regard:-

Utility	Checks
FOIS, PRS, PMS, UTS	Commercial Department in Zonal Railways shall ensure that proper GSTIN of the customer, Service Accounting Code for service rendered, Taxable value, Tax amounts, etc are entered. Test checks of Data entry may also be carried out periodically by Officers at various level. Invoice number continuity may be ensured.
Manual Utility for offline data	Besides carrying out the above, it may be ensured that data is concurrently entered in the portal hosted by CRIS, so that there is no arrear in data entry. This is important, given the periodical uploading of data in GSTN portal for facilitating filing of GSTR1 return by NSDL.
IPAS	<ul style="list-style-type: none"> • Since there is no Input Tax Credit (ITC) available for offsetting output tax liability in respect of services rendered by Railways, due care should be taken to flag appropriate fields in IPAS for availing the ITC. In other words. While the services procured by Railways will be available for ITC, flags relating to Full credit or partial credit should be consciously filled in. • In respect of ITC related to procurement of Goods relating to sale of Goods to IRFC, same should be claimed as ITC. • Ineligible availment of ITC would attract penalty. Therefore a procedure order should be in place for checking of the data at all levels in the Accounts Department. • In case of any doubts, GST Consultant in place available in the Zonal Railways and Production Units may be consulted for proper clarity on the subject.

4. Schedules for data entry and its onward submission to NSDL has already been notified by Railway Board. It is requested that strict compliances to the timelines may be ensured. Compliances report on the above may be reported to Board's office by 29th September, 2017.

Encl:- As above.


(Anjali Goyal)
PED (Accounts)
Railway Board

Copy to :-

1. PSOs all Board Members,
2. FA&CAOs All Zonal Railways/PU
3. All EDs of ED level Empowered Committee in Railway Board
4. All Directors of GST Cell, Railway Board
5. MD, CRIS, Chanakyapuri, New Delhi.

Therms - A

Sr. no. Particulars

1 Validation for Inter state transaction

[A] In case of inter state transaction, state code for place of supply and state code of supplier GSTIN should be different

[B] In case of inter state sales transaction, only IGST rate, corresponding IGST amount and cess rate (if applicable) along with cess amount should be present

[C] Value for state code for place of supply should be numeric and the same should be as per GST.

2 Validation for Intra state transaction

[A] In case of intra state transaction, state code for place of supply and state code of supplier GSTIN should be same

[B] In case of intra state sales transaction, then below tax rates and corresponding tax amount should be present:

a) CGST rate and corresponding tax amount and

b) SGST/ UGST rate and corresponding tax amount and

c) Cess rate and corresponding tax amount (if applicable)

[C] Value for state code for place of supply should be numeric and the same should be as per GST.

[D] In case of Intra state transaction, tax rate for CGST and SGST/ UGST and corresponding tax amount should be same.

3 Validation for Taxable value

[A] IGST Tax amount alongwith cess amount (if applicable) should not be greater than taxable value

[B] Total of CGST and SGST/UGST tax along with cess amount (if applicable) should not be greater than taxable value

[C] Taxable amount should not be blank or 0.00

4 Validation for GSTIN

[A] Receptient GSTIN in case of B2B transaction should not be blank

[B] Supplier GSTIN should not be blank

[C] Supplier and Receptient GSTIN should be as below:

a) First Two character should be numbers (01 to 37 excluding 28)

b) Third to Twelfth character should be 10 digit alphanueric PAN of the entity

c) Thirteenth character should be numeric

d) Fourteenth character should be alphabet

e) Fifteenth character may be alphabet or number

5 Validation for Tax rate and corresponding tax amount

[A] For a given transaction only any one of the below tax rate and corresponding tax amount should be present:

1) IGST rate and Corresponding Tax amount alongwith cess rate with coresponding amount (if applicable), or

2) CGST rate, SGST rate and corresponding tax amount alongwith cess rate with coresponding amount (if applicable),or

3) CGST rate, UGST rate and corresponding tax amount alongwith cess rate with coresponding amount (if applicable)

[B] The value of IGST tax amount should be equal to Taxable value X IGST rate

[C] The value of CGST tax amount should be equal to Taxable value X CGST tax rate of corresponding transaction

4/5

[D] The value of SGST tax amount should be equal to Taxable value X SGST tax rate of corresponding transaction

[E] The value of UGST tax amount should be equal to Taxable value X UGST tax rate of corresponding transaction

[F] Data should not contain transactions where the value for taxable amount and corresponding tax amount is "0.00".

6 Validation for HSN code

[A] HSN / SAC code should not be blank

7 Validation for GSTIN

[A] Supplier and Receptient GSTIN should be as below

a) First Two character should be numbers (01 to 37 excluding 28)

b) Third to Twelfth character should be 10 digit alphanumeric PAN of the entity

c) Thirteenth character should be numeric

d) Fourteenth character should be alphabet

e) Fifteenth character may be alphabet or number

8 Other Validation

[A] Data should not contain junk characters like "tab"

[B] Description of Goods/ Services should be restricted to 30 characters

[C] Value should be present for field 'Unit' against every transaction

[D] Value should be present for field 'Quantity' against every transaction

[E] Value should be present for field 'Reverse Charge Mechanism' against every transaction

[F] Any of the below value should be for every transaction/ invoice:

1) N : Nil or

2) E : Exempted or

3) G : Non GST or

4) R : Regular.

[G] In case of Nil/ Exempted or Non-GST transactions then all the tax rates and corresponding tax amount should be 0.00.

[H] For field "Invoice type" value should be as below:

1) 'E' - In case of e-commerce transaction

2) 'OE' - In case of other than e-commerce transaction.

[I] Supplier invoice number should pertain to filing period

[J] If the TXN mode of the given transaction/ invoice is "REF", "REFUND" or "CREDIT ADJUSTMENT" then the corresponding taxable value and tax amount should be in negative

[K] Identifier for Goods/ Services should be as below:

a) G - In case of Goods

b) S - In case of Services

3/5