



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

RBA No.176 /2017

GST Circular No. 80 /2017

No. 2016/ACII/01/Misc./GST

New Delhi 15<sup>th</sup> December, 2017

General Managers,  
All Zonal Railways/PUs

**Sub :- Corrections of Manual Data of July'2017.**

GST data transactions captured in the utility created by CRIS for the month of July'2017 contained several errors. Even the production house data contained errors. Therefore these data could not be uploaded in the GSTR1 for July'2017. It is therefore desired that the July'2017 transactions are corrected and consequently uploaded in the GSTN portal. To start with it is proposed to undertake **correction of Sale of Scrap data.**

It may be recalled that all the Zonal Railways have been directed vide RBA No. 55/2017 that given the complexities of GST compliance a GST cell shall be formed and daily review by the GST cell shall be done by AGM. Further, vide RBA No. 54/2017 it was also indicated that Production units will form a GST Cell comprising of SAG level representation of all departments in production units, with FA&CAO, COS and PHoD in charge of IT applications in the Production Units. It is imperative that the corrections in the data are done strictly under the supervision of the concerned nodal officer of each Railways/Production units. Following type of errors were noticed in the Sale of Scrap data:-

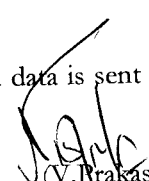
Errors	Corrective Action to be taken	Protocol
<ul style="list-style-type: none"><li>• GSTIN has rejected the invoices sought to be uploaded (under GSTR-1) in view of the place of supply being incongruent vis-à-vis the nature of tax indicated in the invoice (IGST or CGST+SGST). For e.g. the invoice shows nature of tax payable as IGST (i.e. inter-State supply) whereas the place of supply is shown as within the same state (i.e. intra-State supply).</li><li>• GSTIN of recipient is wrong, either because of structural errors, dummy GSTIN or invalid GSTIN</li></ul>	<p>In such case, it is necessary to upload the correct place of supply as uploading of the return (in respect of these invoices) is not possible due to the system restriction in GSTN portal. Accordingly, the correct place of supply is required be uploaded under GSTR-1.</p> <p>Data modification will be required to be done with the approval of <b><u>nodal officer of the concerned officer of the Stores Department nominated by AGM</u></b></p>	<ul style="list-style-type: none"><li>• CRIS will place the July'2017 Scrap data in the manual utility;</li><li>• All the Zonal Railways/Production Units may make a request for allotment of a special login user-id for the concerned Zonal Railway/Production Units;</li><li>• By logging into the manual utility system, the concerned officer has to enter the Invoice Number that is required to be modified. Full data can be viewed on the screen;</li><li>• Only five fields namely,</li></ul>

*[Handwritten signature]*  
15/12/17

Errors	Corrective Action to be taken	Protocol
		(i) Place of Supply, (ii) CGST, (iii) SGST, (iii) UTGST, (iv) IGST, and (v) GSTIN of the recipient will be allowed to be modified; • Jurisdictional GST Officer should be kept informed of the above correction in the invoice data, since there will be a discrepancy in the invoice already issued to customers and that of uploaded data;
There may be a situation, where, invoice has been correctly issued to scrap purchaser, but Taxable value, tax rate or Tax amount has been wrongly entered in the manual utility	Data modification will be required to be done with the approval of <b><u>nodal officer of the concerned officer of the Stores Department nominated by AGM</u></b>	CRIS will enable the correction on case to case basis. All Zonal Railways will consolidate such data and send these data through their staff and a letter addressed to CRIS for this purpose, enclosing approval of the CMM of the Stores Department.

CRIS will be in a position to open the manual utility for this purpose on 20<sup>th</sup> December, 2017 and it is expected that all the Zonal Railways will complete the correction exercise by 26<sup>th</sup> December, 2017. It is reiterated that manual data **has to be corrected in the utility only**. In other words, there should **be no fresh data entry** of the same data, for which a window has already been opened in the GST utility created by CRIS and notified by Ministry of Railways vide RBA No. 168/2017 issued on 27<sup>th</sup> November, 2017. This will lead to double payment of tax by Indian Railways. Hence due care should be taken by all the Departments **to ensure that there is no double entry of the same transaction** in the GST utility.

The above activity may be completed by 26<sup>th</sup> December, 2017, so that the corrected data is sent to NSDL by CRIS alongwith other data.

  
 (V. Prakash)  
 Joint Director/Accounts  
 Railway Board

Copy to :-

1. PFAs All Zonal Railways/PU
2. All EDs of ED level Empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri, New Delhi.
5. Mr. Tejas Desai, CFO, NSDL, Mumbai