



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

GST Circular No. 19/2018
RBA No. 54/2018

No. 2018/AC-II/1/12

24th May, 2018

General Manager
All Zonal Railways and Production Units

Sub :- Review of Input Tax Credit (ITC).

The undersigned is directed to refer to reference received from PFA/NCR's vide letter No. NCR/HQ/A/cs/GST Cell dated 15th May, 2018 requesting for providing data from CRIS/NSDL so as to comply with the requirement of GST Department of Uttar Pradesh. It has been inter alia mentioned as follows:-

- a) Impact of revised flagging on payment of Output GST Tax liability, after adjustment of ITC is required to be done;
- b) ITC claimed in GSTR3B needs to be reviewed;
- c) Railway wise Summary of Output GST liability for entire Uttar Pradesh duly reconciled with GST Reports to be provided, to facilitate raising of TCs;

The above issue has been examined and following observations are made:-

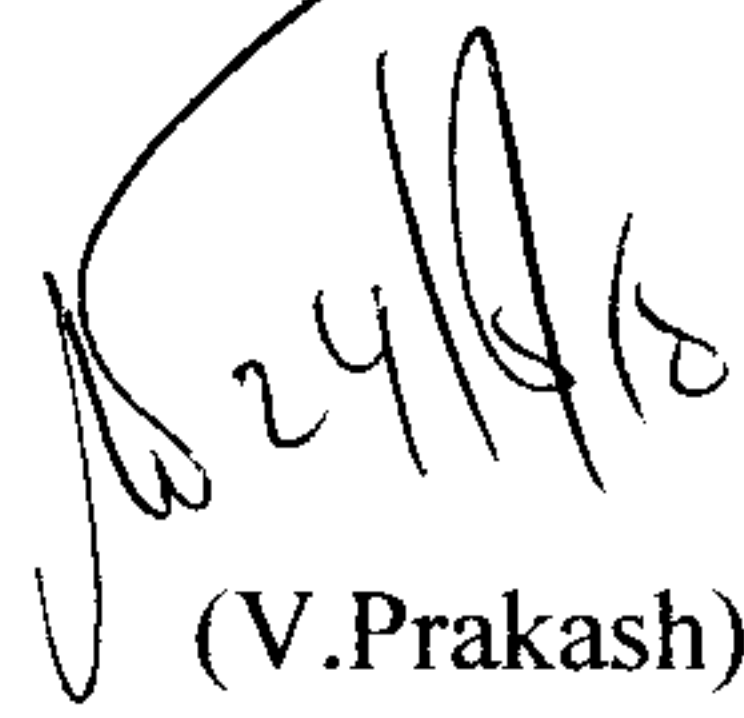
- a) Para 6,7 and 8 of Railway Board's letter issued as RBA No. 78/2017 has clearly mentioned that respective Zonal Railways/Production Units have to identify input services for availment and adjustment of ITC. Para 2 and 3 of the letter has brought out the type of ITC;
- b) Vide RBA No. 27/2018, a check list prepared by GST Consultants in Railway Board on the basis of review of GST ITC data for the month of Jan'2018 on sample basis, was forwarded to all the Zonal Railways and Production Units, with a request to review the ITC flagging for all the months from July'2017 to March'2018. This state-wise ITC data contains a field indicating the Zone Code also. It is assumed that all the concerned Zonal Railways/Production Units have done the revised flagging based upon the check list and as per the advice of respective GST Consultant.

c) In the GST manual utility portal, following summary data are placed by CRIS in the GST utility portal:-

- i. Application Group wise GST collection data;
- ii. GSTIN (State) wise GST collection data;
- iii. EPS application Zone/Division/State GST collection data (Reverse Charge Mechanism);
- iv. FOIS application Zone/Division/State GST collection data;
- v. PMS application Zone/Division/State GST collection data;
- vi. PRS-Catering application Zone/Division/State GST collection data;
- vii. PRS application Zone/Division/State GST collection data;
- viii. WARR application Zone/Division/State GST collection data;
- ix. UTS application Zone/Division/State GST collection data;
- x. Manual Utility application Zone/Division/State GST collection data;
- xi. IPAS Railway wise/Division wise Expenditure summary data;
- xii. IPAS GSTIN wise Expenditure summary data;

NSDL will be sharing the GSTR3B considered data by the end of May'2018. However, given the variety of report made available by CRIS, it should be possible for all the Zonal Railways and Production units to complete the reconciliation exercise of Accounts figures with that of GST reports. Further, IPAS expenditure data is already available, which can be reviewed by all the concerned Zonal Railway and Production units.

All the Zonal Railways/Production Units may kindly carry out the flagging of ITC scrupulously, in order to ensure that excess ITC is not availed.


(V.Prakash)
Joint Director (Accounts)
Railway Board.

Copy to:-

1. PFAs all Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.
4. Managing Director, CRIS