

OFFICE OF THE PRINCIPAL FINANCIAL ADVISOR
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001

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MOST URGENT

NO. HQ/AC/GA/GST/02/2018-19

DATED: 06-09-2018

PCME, PCE, PCOM, PCCM, PCEE, PCSTE,
PCMM, PCMD, PCPO, PCSC, PCSO,
DRM/JBP, BPL, KTT, CWM/BPL, KTT,
SR. DFM/JBP, BPL, KTT,
DY. FA & CAO/C/JBP, BPL, KTT, SR.AFA/C/JBP,
DY. FA & CAO/S&W, DY. FA & CAO/T,
WAO/BPL, KTT, AFA/EXP, AFA/STORES, AFA/T

Sub: - Data Entry – GST Output tax/Input tax.

Ref: - (1) Railway Board's letter no. 2017/ACII/1/6/Main/Vol.II (RBA
70/2018 Dated 26-06-2018)

(2) This office letter of even no. dated 27-06-2018, 19-07-2018 and
03-08-2018.

Kindly connect this office letter under reference, wherein RBA
70/2018 dated 26-06-2018 had been circulated to all concerned for necessary action.

It has been advised by railway board vide letter under reference that the GST
Cells headed by AGM/PHODs of various departments may issue instructions for
departments like commercial, Engineering, etc. to key in left over invoices that were
in advertently left out in the past. It will be the responsibility of PHOD concerned to
ensure proper protocols are in place so that there is no duplicate entry of GST
Data/Invoices and data is correctly captured.

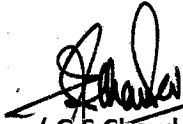
In view of above, it is once again reiterated that necessary action on left over
GST output data, modification of GST manual utility data etc as laid down in railway
board's letter under reference must be done immediately.

A compliance report stating that 'All the invoices towards manual
transactions have been generated captured correctly in CRIS utility in compliance
towards RBA No. 70/2018 and there no pending invoice left out to be fed in CRIS
utility' may please be sent to the concerned PHOD by 18-09-2018.

All PHODs are requested to convey the compliance by 20-09-2018, so that
the same could be conveyed to Railway Board.

Encl.: - RBA 70/2018

Copy to : - AGM/WCR – For information please.


(G S Chawla)
FA & CAO (F&B)

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FA & CAO (F&B)



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

RBA No. 70/2018
GST Circular No. 22/2018

No. 2017/AC II/1/6/Main/Vol .II

26th June, 2018

General Managers
All Zonal Railways/Production Units

Sub :- Data Entry –GST Output Tax/Input Tax.

Several Railways have sent in requests for editing GST related transactions relating to both output services and input procurements. The process for fresh data entry and data modification has been reviewed in consultation with CRIS and following instructions are issued for compliance:-

I) GST Output Data

Data entry for output transactions that could not be entered in Manual Utility for GST created by CRIS, will now be available for all Railways/PUs. The GST cells, headed by AGMs/PHODs may issue instructions for departments like Commercial, Engineering, etc to key in left-over invoices, that were inadvertently left out in the past. It will be the responsibility of PHOD concerned to ensure proper protocols are in place so that there is no duplicate entry of GST data/invoices and data is correctly captured.

a) Modification of GST Data- Manual Utility Data

In order to facilitate the process, GST utility has been designed with the validations that invoice number shall always remain unique. To further strengthen the system, CRIS has now created a system of auto-generation of invoice number, based on the unique combination of : Year, Department Code/Accounting Unit, Zone and MR/PWB No, as per coding structure placed as Annexure-I. Thus, if a record with duplicate invoice number is being fed into the system, then this data will not be accepted by the utility with a message 'Invoice number already exists'

- (1) **Current month's invoice modification:-** CRIS has already provided this facility in the portal and it is being currently used to modify the records before they are sent to GSP for onward submission to GSTN. Modification process is placed as Annexure-II;
- (2) **Previous months' invoice modification (Data rejected by GSP/GSTN):** The reason for rejections have been grouped into following categories:-
 - Already uploaded by counterparty;
 - Blank Supplier GSTIN;
 - Duplicate Invoices;
 - Invalid invoice type/transaction;

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- Invalid recipient GSTIN;
- Nil invoice received;
- Refund invoice records;
- Rejected invoice records;

Rejected data received by CRIS from GSP will be displayed by CRIS as a month-wise MIS Report. A separate window shall be opened for re-entry/modification of rejected records. User can identify the rejected record by choosing (a) Invoice number (b) Issue date and (c) Zone Code from the rejected data. Invoice data will be auto-populated to do necessary modification.

- b) **Application groups (EPS,FOIS,PMS,PRS,UTS,WARR) data** : The rejected data shall be segregated application group-wise for different months. Concerned Directorates shall issue necessary instructions for such modifications in rejected, which will broadly be on the same lines as mentioned above. Modified data for previous months, once received from the Application Group will be processed by CRIS and then transferred to NSDL.

Before doing the modification, the nodal officer not less than JAG/SG Officer shall authorize the modification. It is the responsibility of the concerned JAG/SG Officer concerned that the modification being approved is authentic. For example, sensitive fields namely GSTIN of the Service Recipient, allows GST credit to be availed. Therefore it must be ensured that only authentic modifications are authorized by JAG/SG Officer of the concerned Department. No change in the Tax Classification or Taxable Value is being allowed.

c) **Bulk-upload of GST Data- Non CRIS data**

Bulk uploading facility is developed for entering the invoice details by the Units that are electronically generating their invoices, through their own applications. Such units can post multiple invoices in CRIS GST manual utility, through a separate bulk window. Process is placed as Annexure-III.

- II) **Modification of Input Tax Credit (ITC) Flagging:-** To review ITC flag eligibility for all the tax invoices captured in IPAS, a facility has been provided under "Books" module in IPAS. Each Accounting Unit can login to IPAS using their credentials (User Id and Password) and click "ITC Review" under "Books" module. User can edit data in respect of their Accounting Units. Following processes as provided by CRIS are defined:-
- 1) User can select the month and Current ITC eligibility;
 - 2) User can click button "Download Data in Excel" to download the data in Excel format for reviewing. To make the process simpler, desired changes may be marked in Excel before the same are made on screen;
 - 3) For making changes on screen, user can select 'Month'. Additional filtering criterion have been provided to refine the search records for rectifications namely, (i) CO6 Number, (ii) Supplier GSTIN and (iii) Current ITC Eligibility;
 - 4) System will show data based on selected criterion. Out of the data shown on the screen, only "Revised ITC Eligibility" is editable. Remaining data will only be in "Read Only" mode;
 - 5) Revised Eligibility can be flagged with options namely T1-Not Eligible (Non-business), T2-Not Eligible (Exempt Operation), T3-Not Eligible (Credit Restriction), T4-Full Eligible and T5-Partially Eligible. User can select appropriate Revised ITC Eligibility and Click "Save" Button. Screen Shot is attached as Annexure-IV;

- 6) IPAS will preserve the original ITC flag and the revised ITC flag.

It is also mentioned that the Zonal Railways may kindly go through the instructions given by Railway Board from time to time before doing the revised flagging. Prior approval of the concerned JAG/SG Officer in Zonal Railways should be obtained.

In all the above exercise, the utility concerned will have audit trails. Hence due care may be exercised to perform the above exercise.

(Anjali Goyal)
PED/Accounts
Railway Board

DA:- As mentioned above.

Copy for information and necessary action 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.

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Annexures enclosed