



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

**Most Immediate**

RBA No. 101 /2018

GST Circular No. 36 /2018

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


21<sup>st</sup> September, 2018

Principal Financial Adviser,  
All Zonal Railways and Production Units,

**Sub :- Pending GST Issues.**

CRIS vide their letter dated 17<sup>th</sup> September, 2018 has highlighted certain issues, which needs to be addressed urgently by all the Zonal Railways/Production Units as brought out below.

1. **GSTIN Modification** :- Certain modifications have been carried out by Zonal Railways in application group in respect of data pertaining to the period July'2017 to March'2018. While carrying out the changes in GSTIN, tax classifications have also got modified. For example to changes in GSTIN of a customer, IGST has got modified to CGST/SGST and vice versa. As per para 1(b) of RBA-70/2018, it was indicated that no changes in tax classification will be allowed. However, since the changes in GSTIN has resulted in changes in tax classification, CRIS is being advised to share such data with the concerned Zonal Railways/Production Units. The concerned Department will now have to issue a credit note in respect of previously issued tax invoices so that revised data could be sent to NSDL alongwith the corrected GSTIN.
2. **All the Zonal Railways/Production Units may kindly carry out the corrections the output liability data as and when hosted by CRIS in the portal.**

  
(V.Prakash)  
Jt. Director/Accounts  
Railway Board

Copy to:-

- a) GM/F, CRIS
- b) Mr. V Sivasubramanian, GST Consultant, Railway Board
- c) Mr. Tejas Desai, NSDL, Mumbai