



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

Most Immediate

RBA No. 02 /2018

GST Circular No. 37 /2018

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

21st September, 2018

Principal Financial Adviser,
All Zonal Railways and Production Units,

Sub :- Modification of GST Invoice in Manual Web Portal.

It has been brought to the notice of Railway Board by ECoR vide their letter No. ECOR/TA/TF/GST/SPL/01044 dated 7.9.2018 addressed to CRIS, that there are certain invoices where GST has been collected on forward charges, but data entry in the CRIS manual utility portal has been done under Reverse Charge. CRIS has asked Railway Board for further course of action to be done in this matter.

The above matter has been examined in the Accounts Directorate in consultation with GST Consultants and NSDL. The protocols to be observed in such cases are as follows:-

- a) Concerned Railway shall review the manual utility data to ascertain this type of data entry error i.e where the Forward Charge GST data has been wrongly classified as Reverse Charge Data. In other words during the data entry stage, the data field 'Whether RCM or not' flag has been ticked as Yes;
- b) CRIS will allow modification of such wrongly classified RCM Flag in the manual utility portal. No changes in the GSTIN or tax classification shall be allowed.
- c) It shall be the responsibility of the concerned Railway to ensure that the above modification being authorized is authentic and concerned Railway has actually collected the GST amount on forward charge basis and accounted for in the Accounting head 'Deposit Misc. (GST)' during that month. It is therefore, requested that the aforesaid modification may **only be authorized by atleast JAG/SG Officers and above.**
- d) All such modified data shall be sent by CRIS to NSDL in one lot, so that necessary corrective action could be taken by NSDL.
- e) On receipt of these data, NSDL, shall work out the output liability GSTIN wise and consider for discharging this liability alongwith September, 2018 figures in the GSTR3B Return.
- f) Further, NSDL will arrange to modify these data already uploaded in the GSTR1 Return in the GSTN portal, of previous months and remove the RCM flags to make it forward

charge. This action will enable to remove the data from counter party GSTIN's output liability, and allow them to avail ITC.

- g) This exercise may be kindly be got done urgently, so that necessary corrections could be carried out while filing GSTR3B and GSTR1 Return for the month of September, 2018.

(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