



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

RBA No. 117/2018
GST Circular No. 43/2018
2nd November, 2018

No. 2018/AC-II/1/46

General Managers,
All Zonal Railways and Production Units

Sub :- GST Tax Deducted at Source filing of GSTR-7-instructions thereof.

Railway Board vide letter No. even dated 14th September, 2018 (RBA No. 97/2018) had forwarded, Central Board of Indirect Taxes and Customs (CBIC) notification No. 50/2018-Central Tax dated 13th September, 2018. CBIC has notified that the provisions of section 51 of the Central Goods and Service Tax Act, 2017 shall come into force on 1st October, 2018. Further vide RBA No. 111/2018 and RBA No. 112/2018 issued on 12th October, 2018, detailed guidelines for accountal of GST-TDS, were issued for Zonal Railways and Production Units.

2. CRIS has been requested to create a utility for generation of output file in jason file format. Each principal Railway's nodal officer can download this file for the State being handled and upload the same in the GST-TDS registration login menu and then submit the same using the digital signature certificate. This will also enable to make payment to the GST authorities. Further CRIS will also make available the MIS report, which will have Zonal Railway/Accounting unit wise data, which may be relied upon to pass on the debits to the associate Railways.

3. CRIS will be issuing a detailed process flow and place it in AIMS (IPAS) portal, which may be strictly followed. All the Production Units who have independent bill passing software, may kindly contact CRIS and submit the data in the desired format, so that a consolidated Jason format file is generated for each State and no data that requires to be reported in the GSTR-7 Return, is left out.

4. All the Principal Railways may take the assistance of their respective GST Consultant for filing of the GST-TDS Returns. Any difficulties in implementation of the aforesaid provisions may be brought to the notice of the Accounts Directorate, Ministry of Railways through a formal reference, duly approved by PFA of Zonal Railways and Production Units concerned.

(Anjali Goyal)
Principal Executive Director (Accounts)
Railway Board

Copy to :-

1. PSOs all Board Members,
2. PFAs All Zonal Railways/PU
3. All EDs of ED level Empowered Committee in Railway Board
4. All Directors of GST Cell, Railway Board
5. MD, CRIS, Chanakyapuri, New Delhi.