

OFFICE OF PRINCIPAL FINANCIAL ADVISOR
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
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NO. HQ/AC/GA/GST/02/2018-19

DATED:06-02-2019

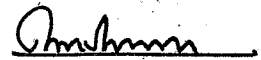
PCME, PCE,PCOM,PCCM, PCEE,PCSTE,
PCMM, PCMD, PCPO, PCSC,PCSO,
DRM/JBP,BPL,Kota, CWM/BPL, KTT
Sr.DFM/JBP, BPL, KOTA,
Dy.FA&CAO(C)/JBP,BPL,KOTA
Dy.FA&CAO(S&W),Dy.FA&CAO(T),
WAO/BPL,KOTA, AFA(Exp.),
AFA (Stores), AFA(T)

Sub: Amended GST-Annual Return Form GSTR-9 for the FY 2017-18

Ref: Railway Board Letter No. 2018/ACII/1/52 (Dated-05/02/2019)

The letter under reference is enclosed herewith for perusal and necessary action at your end. Kindly send the compliance report on or before 20th Feb 2019 so as to convey to Railway Board.

Encl: As above



Sr.AFA(GST)
/PFA/WCR



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

RBA No.7 /2019
GST Circular No. 4 /2019

No.2018/ACH /1/52

New Delhi, dated 5.2.2019.

**General Managers,
All Zonal Railways/Production Units.**

**Sub: Amended GST-Annual Return Form GSTR-9 for the FY 2017-18.
Ref: Board's letter no. 2018/ACH/1/52 dated 03.01.2019 (RBA No.2/2019)**

Railway Board vide letter ibid had conveyed that the CBIC has revised Annual Return Form GSTR- 9, which is to be submitted by **30.06.2019**. Table 18 of the said return, requires submission of HSN Code wise summary of inward supplies, inter-alia, indicating HSN code of goods/services procured and Unique Quantity Code (UQC) indicating unit of measurement. The data, as available in CRIS, indicates missing entries in these two fields, for many transactions, pertaining to procurements made during the period July, 2017 to March, 2018. A facility has been enabled on CRIS portal, whereby Railways are to login to the AIMS portal through <https://aims.indianrailways.gov.in/>. This will enable access to IPAS and, thereafter, the books module and onward to the GST review sub module. The enclosed process flow, prepared by CRIS, indicates the data screen that will appear for filling up the missing HSN codes and UQC. Data once submitted will not be available for further editing. Data already submitted can also not be changed at this stage.

The GST cells on respective Zonal Railways under coordination of AGM, may kindly be instructed to facilitate this exercise. While data would be entered by the respective accounts department personnel, missing details, where necessary, would need to be furnished by the concerned departments that have initiated the procurement of goods/services. This work is to be done in a time bound manner over the next three weeks, so that further processing of the raw data of IR is possible to prepare the Annual Return.

Encl: As above

(Anjali Goyal)
Pr. Executive Director (Accounts)
Railway Board

Copy to:

1. PFAs to 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, Centre for Railway Information System, Chanakyapuri, New Delhi.

Process flow for missing HSN/UQC

GSTR 9 Annual returns have to be filed on or before 30th June 2019. Table 18 relating to 'HSN wise summary of inward supplies' detailing HSN, UQC (Unique Quantity Code indicating unit of measurement) is one of the return of GSTR 9. However, a review of IPAS data for the period of July 2017 to March 2018 indicates that HSN and UQC are missing from many transaction details, which are required to be populated by the Zonal Railways. HSN and UQC has now been made a mandatory field while passing any bill through IPAS.

CRIS has enabled the facility to capture this through a special utility developed in IPAS. Accounting Units may log in to AIMS portal through <https://aims.indianrailways.gov.in/> or access IPAS at <https://aims.indianrailways.gov.in/IPAS> and then access Books Module → GST Review sub-module and then → Review of HSN Code. Once the screen appears, the user may select month and then choose one of the options - Missing HSN, Missing UQC, Missing HSN/UQC, as the case may be. Screen shot of the utility is as under:

Review of HSN CODE

Railway: NORTHERN RAILWAY
Accounting Unit: NR HLADU, URTZB
Year Month: 1-2018
HSN Filter: 1-2018
HSN Code: 850000
Advertiser/Posting (Trans):
Commentary:
As per: 55718

Serial No	CGST Number	Supplier Name	Supplier HSN	ITEM Description	ITEM Quantity	ITEM Rate	ITEM Value	ITEM Taxable Value	CGST	CESS	IGST	IGST Amount	ETC	Goods/Service	HSN/UQC Code	Revised Item Code	UQC
1	0318717008211	SHRI LAL PRINTING PRESS	850000	80 B/W COPY	2	50	100	100	0	0	0	0	0	GOODS			
2	0318717008211	SHRI LAL PRINTING PRESS	850000	81 B/W COPY	3	60	180	180	0	0	0	0	0	GOODS			
3	0318717008211	SHRI LAL PRINTING PRESS	850000	82 B/W COPY	4	55.57	222.28	222.28	0	0	0	0	0	GOODS			
4	0318717008211	SHRI LAL PRINTING PRESS	850000	83 B/W COPY	5	17	85	85	0	0	0	0	0	GOODS			
5	0318717008211	SHRI LAL PRINTING PRESS	850000	84 B/W COPY	2	65	130	130	0	0	0	0	0	GOODS			
6	0318717008211	SHRI LAL PRINTING PRESS	850000	85 B/W COPY	12	22	264	264	0	0	0	0	0	GOODS			
7	0318717008211	SHRI LAL PRINTING PRESS	850000	86 B/W COPY	1	126	126	126	0	0	0	0	0	GOODS			
8	0318717008211	SHRI LAL PRINTING PRESS	850000	87 B/W COPY	34	30	1020	1020	0	0	0	0	0	GOODS			
9	0318717008211	SHRI LAL PRINTING PRESS	850000	88 B/W COPY	1	2118	2118	2118	0	0	0	0	0	GOODS			
10	0318717008211	SHRI LAL PRINTING PRESS	850000	89 B/W COPY	1	2118	2118	2118	0	0	0	0	0	GOODS			
11	0318717008211	SHRI LAL PRINTING PRESS	850000	90 B/W COPY	1	2118	2118	2118	0	0	0	0	0	GOODS			
12	0318717008211	SHRI LAL PRINTING PRESS	850000	91 B/W COPY	20	42	840	840	0	0	0	0	0	GOODS			
13	0318717008211	SHRI LAL PRINTING PRESS	850000	92 B/W COPY	2	88	176	176	0	0	0	0	0	GOODS			
14	0318717008211	SHRI LAL PRINTING PRESS	850000	93 B/W COPY	1	319	319	319	0	0	0	0	0	GOODS			
15	0318717008211	SHRI LAL PRINTING PRESS	850000	94 B/W COPY	1	37.25	37.25	37.25	0	0	0	0	0	GOODS			
16	0318717008211	SHRI LAL PRINTING PRESS	850000	95 B/W COPY	1	33	33	33	0	0	0	0	0	GOODS			
17	0318717008211	SHRI LAL PRINTING PRESS	850000	96 B/W COPY	1	265	265	265	0	0	0	0	0	GOODS			

Once the units fill in the missing HSN/UQC, they are required to save, which will lead to submission of edited data in the data base. Once saved, this transaction will no longer be available for further edit and will disappear from the screen.

All accounting units are advised to review all IPAS data month wise from July 2017 until March 2018.