

**Government of India
Ministry of Railways
Railway Board**

RBA No. 17/2019
GST Circular No. 6/2019

No. 2018/AC-II/1/52

Dated 18.03.2019

**General Managers,
All Zonal Railways and Production Units**

Sub: Clarification regarding availment of missed out Input Tax Credit in GSTR 3B for the month of March 2019.

Ref: Removal of Difficulty Order No. 02/2018 -Central Tax dated 31.12.2018 issued by CBIC. (http://www.cbic.gov.in/resources/htdocs-cbec/gst/ROD_2%20of%202018_CT_English.pdf)

Department of Revenue vide order ibid has clarified that recipient of supply can avail the Input Tax Credit post October 20, 2018 (i.e., due date of furnishing of Form GSTR 3B for September 2018), in respect of any invoice or debit note for supply of goods or services or both made by the supplier during the financial year 2017-18, by furnishing the details pertaining to the same in Form GSTR 3B for the month of March, 2019 (Due date 20.04.2019). However, it has been mentioned that the details of the same have also been uploaded by the Railway's vendor in their GSTR-1 Return latest by April 11, 2019 (i.e., for the month of March 2019).

2. In this respect following action points are required to be taken by each zonal Railways to ensure Input Tax Credit compliance requirement.

(i) Reconciliation of ITC (GSTR 2A vs GSTR 3B)

Zonal Railways will reconcile ITC availed as per GSTR 3B with the ITC available as per GSTR 2A for the period commencing from 01.07.2017 to 28.02.2019, considering the data records pertaining only to FY 2017-18. The above said exercise of reconciliation of ITC is to be undertaken with the data made available in GST Manual Utility. The same can be accessed from "Reverse Flow of Data" tab under the "MIS Report" tab after logging into the Manual utility by the respective user.

(ii) Records not reported in GSTR 3B Return

Consequent to (i) above, the missed out ITC, should be reported in GSTR 3B Return latest by April 20, 2019 (i.e., in Form GSTR 3B pertaining to the month of

March 2019), failing which the time limit for availing such missed out Input Tax Credit will expire and accordingly zonal railways cannot avail such ITC.

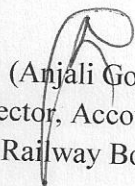
(iii) **Records not available in GSTR 2A**

Consequent to (i) above, records which are found short of GSTR 2A is owing to default in uploading the details of the same in GSTR 1 by corresponding supplier, Railways should take up this issue with the corresponding supplier to ensure that the taxes in respect of the same are duly paid by him, if not yet paid, by reporting the same in GSTR 3B latest by April 20, 2019 (i.e., GSTR 3B pertaining to the month of March 2019). It must be ensured that the details pertaining to the same are furnished by the Railway's vendor in their GSTR-1 Return latest by April 11, 2019 (i.e., GSTR 1 pertaining to the month of March 2019).

(iv) **Records neither available in GSTR 2A nor reported in GSTR 3B**

The records which were neither available in GSTR 2A nor reported in GSTR 3B till date should be reported in GSTR 3B latest by April 20, 2019 (i.e., GSTR 3B pertaining to the month of March 2019). In addition, formal follow up is required with the corresponding Railway's vendor to ensure that the taxes in respect of such supplies to Railways are duly paid by him, if not yet paid, by reporting the same in GSTR 3B latest by April 20, 2019 (i.e., GSTR 3B pertaining to the month of March 2019). Also ensure that the details pertaining to the same are furnished by the Railway's vendor in GSTR-1 Return latest by April 11, 2019 (i.e., GSTR 1 pertaining to the month of March 2019).

All the Principal Officer must immediately take action in this regard and ensure compliance.


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

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. Director Finance, CRIS