

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

RBA No. 19/2019
GST Circular No. 7/2019

Dated 18.03.2019

No. 2018/AC-II/1/52

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

Sub: Reconciliation of GSTR 1 & GSTR 3B

GST Annual Return in Form GSTR -9 for the FY 2017-18 (covering the period July 2017 to March 2018) is to be filed by all the Principal Railways on or before 30th June 2019. In order to ensure compliance in this regard, it is necessary to reconcile the figures declared by respective principal railways during the above said period between GSTR-1 Return and GSTR-3B Return to identify the discrepancies.

2. The above said exercise of reconciling the details of outward supplies declared as per GSTR-1 Return with the taxes paid as per GSTR-3B Return 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.

3. The above mentioned reverse flow data list outs the following:

- invoice-wise details which have been considered for filing of GSTR-3B;
- list of invoices originally uploaded by respective principal railways on GSTN portal for filing of GSTR-1; and
- details of rejected data.

4. The reconciliation might result in the following 2 scenarios-

i. Supplies declared in GSTR -3B filed for tax periods in FY 17-18 is more than the supplies declared in GSTR-1

In this scenario, the left-out invoices, pertaining to FY 17-18, which have not been declared in GSTR-1 filed up to the month February 2019, need to be identified and

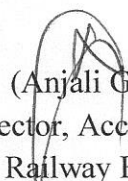
declared in the GSTR-1 to be filed for the month of March 2019 (Due date - 11th April 2019) to enable the railway customer to avail the input tax credit.

[Note: Any delay in declaring the missed-out invoices pertaining to the period July 2017 to March 2018 beyond March 2019 will result in non-eligibility of Input Tax Credit in the hands of railway customer.]

ii. Supplies declared & tax paid in GSTR – 3B is less than the supplies declared in GSTR-1 filed for tax periods in FY 17-18

In this scenario, it is necessary to declare the taxable value of missed out invoices, pertaining to FY 17-18 but not declared in GSTR-3B filed up to the month February 2019, in GSTR -3B to be filed for the month of March 2019 and discharge the corresponding tax liability thereon, without fail.

5. All the Principal Officers 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. Managing Director, CRIS
5. Director Finance, CRIS