

RAHUL & CO

CHARTERED ACCOUNTANTS

"Mangalam" 103/1, Napier Town

Shastri Bridge Road, Jabalpur

Ph.: (O) 0761- 2403524

(M) 9300126809

Ref-April/GST/01

Date: 04/04/2019

To,
GST Cell
Office of PFA, HQ
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: GST Invoices not reflecting in GST Portal

Ref:- WCR/HQ/C/GST Cell dated 03.04.2019

Sir,

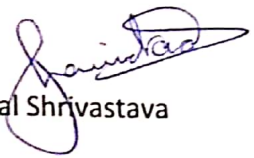
On the basis of test check carried out by us, on the list provided to us at Sr. No.4 of above mentioned letter, invoices listed in there are matching with the data of GSTR-1 return filed by us for the corresponding period.

Further, our tax paying return is GSTR 3B, data of which is not available with us. Although with the appearance of such invoices in GSTR-1, we can draw that tax on such invoices have been paid by the Railways.

Lastly, it may be noted here that any amount of GST returned or refunded by Railways may not appear in the corresponding returns directly, but such transactions should be undertaken under the cover of proper credit/debit note issued as per GST provisions. Hence without the details of debit/credit note issued, it would be difficult to access whether such amount returned have been adjusted on the GST Portal.

For , Rahul & Co.

Chartered Accountants


Dhawal Shrivastava

(Authorized Signatory)

पश्चिम मध्य रेल
West Central Railway



महानिदेशक कार्यालय
General Manager's Office
वाणिज्य विभाग, जबलपुर
Commercial Deptt., JBP
Date: 03.04.2019

No.WCR/HQ/C/GST Cell

Dy. FA & CAO (G)
HQ/WCR/JBP

Sub:-Non appearance of GST amount in our GST Portal.

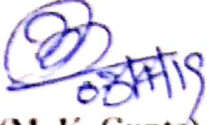
Ref:- Jaypee Rewa Plant's letter No. JAL/PMLC/JRCT/01/2017-18 dated 01.04.2019.

With reference to subject, please refer to the letter under reference above, in which, the party has observed under Sr. No. 4 that *Certain amount of GST appeared in our GST portal (2A) are not matching with our any document (copy enclosed) and requested to rectify the same for reconcile GST statement and proceed GST return.*

So, it is requested to examine the matter and give necessary instructions and in this respect following issues may please be clarified also:-

- (1) Whether such data presented by party (Sr. 490 to 1263) is right or wrong.
- (2) Whether GST amount levied on such invoices have been paid by Railway to tax department or not.
- (3) If such GST amount paid by Railway then the same have been returned by tax department to Railway or not.

D/A:- Letters & invoice details as above


(M. K. Gupta)
Dy. CCM (FM)

C/- Dy. FA & CAO (T)/WCR/JBP:-For information & necessary action please.


Dy. CCM (FM)