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NO. HQ/AC/GA/GST//02/2019-20

DATE: 30.07.19

PFA/WR,CR,SECR,ECR,NCR,SCR,NWR
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

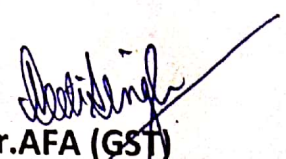
Sub: Procedure Order for Modifying GST Invoices w.e.f June.2019 onwards.

**Ref: Access provided as Tab Important Link on website
'www.gst.indianrail.gov.in**

Apropos to above, CRIS has enabled filing of GST return for the month of June 2019 onwards through M/s Velocis Systems Pvt. Ltd, GSP-ASP. While collating the GST invoices, a few invoices were rejected at different level.

Detailed Procedure Order for modifying GST invoices rejected w.e.f June 2019 onwards provided by CRIS on website www.gst.indianrail.gov.in is enclosed herewith for further modification and early implementation at your end.

DA: As above


Sr.AFA (GST)
WCR/JBP

**Procedure Order for Modifying GST Invoices rejected wef June 2019 onwards
during the filing of GST Return**

CRIS had enabled filing of GST return for the month of June 2019 onwards through M/s Velocis Systems Pvt. Ltd, GSP-ASP. While collating the GST invoices, a few invoices were rejected at different levels.

Type of rejected invoices as specified below:

- I. Rejected by GSTN;
- II. Rejected by ASP tool as error in imported invoices;
- III. Rejection by ASP tool before importing invoices;

Common reasons for rejections of invoices are as detailed below:

- I. Invalid recipient GSTIN;
- II. Original invoice number and date missing in case of refunds and debit/credit adjustments;
- III. Tax applicability of SEZ Invoices – tax payable or not;
- IV. Wrong place of Supply as per intra/inter entered in the invoice;

Procedure for Modification/correction:

Before modifying the invoices, concerned Railway Units must ensure proper approvals and corrections in the source invoices, as the responsibility of modifying the source invoices will rest with the Railways.

- ✓ All Units can visit GST manual utility website accessed on www.gst.indianrail.gov.in
- ✓ Go to "Download Rejected Data" - Downloaded invoices GSTIN wise in excel format based on rejection types;
- ✓ Railways must verify with source data, to determine the valid details of GST invoice
- ✓ Log in to GST manual utility and choose Modification tab of rejected invoices;
- ✓ Select the reason for rejection by providing the invoice number, date and Railway;
- ✓ Correct the invoice details without change in taxable value and tax components;
- ✓ Click on submit tab.
- ✓ Once clicked and submitted, the related invoice will be eliminated from the excel file and resubmitted to ASP for onward submission to GSTN.