



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

RBA No.74/2019

GST Circular No.21/2019

No. 2018/AC-II/1/52

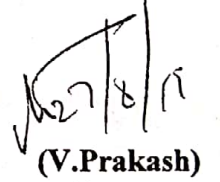
27th August, 2019

General Managers,
All Zonal Railways/Production Units.

Sub :- Submission of Annual Return for FY-2017-2018.

In terms of Central Board of Indirect Taxes and Customs (CBIC) order No. 7/2019-Central Tax dated 26.08.2019 (copy attached), last date of filing of GST Annual return for the period from 1st July, 2017 to 31st March, 2018 has been extended from 31st August, 2019 to 30th November, 2019. All the Principal Railways, are requested to ensure GST Compliances in this regard. PDF version of GSTR-9 Annual Return filed by Principal Railways may be sent through email at v.prakash@nic.in.

DA:- As above.


(V.Prakash)

**Joint Director/Accounts
Railway Board**

Copy 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. MD, CRIS, Chanakyapuri, New Delhi.
5. GM/Finance and GSTM, CRIS, NDLS

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii)]

Government of India
Ministry of Finance
(Department of Revenue)
Central Board of Indirect Taxes and Customs

Order No. 7/2019-Central Tax

New Delhi, the 26th August, 2019

S.O.(E).—WHEREAS, sub-section (1) of section 44 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this Order referred to as the said Act) provides that every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed on or before the thirty-first day of December following the end of such financial year;

AND WHEREAS, for the purpose of furnishing of the annual return electronically for every financial year as referred to in sub-section (1) of section 44 of the said Act, certain technical problems are being faced by the taxpayers as a result whereof, the said annual return for the period from the 1st July, 2017 to the 31st March, 2018 could not be furnished by the registered persons, as referred to in the said sub-section (1) and because of that, certain difficulties have arisen in giving effect to the provisions of the said section.

NOW, THEREFORE, in exercise of the powers conferred by section 172 of the Central Goods and Services Tax Act, 2017, the Central Government, on recommendations of the Council, hereby makes the following Order, to remove the difficulties, namely:—

1. Short title.—This Order may be called the Central Goods and Services Tax (Seventh Removal of Difficulties) Order, 2019.

2. In section 44 of the Central Goods and Services Tax Act, 2017, in the Explanation, for the figures, letters and word “31st August, 2019”, the figures, letters and word “30th November, 2019” shall be substituted.

[F.No.20/06/07/2019-GST]

(Ruchi Bisht)
Under Secretary to the Government of India

भारत सरकार /Government of India
रेल मंत्रालय/ Ministry of Railways
(रेलवे बोर्ड)Railway Board

आरबीए सं. 74/2019
जीएसटी परिपत्र सं.21/2019

सं.2018/एसी-II/1/52

नई दिल्ली, दिनांक: 27-08-2019

महाप्रबंधक,
सभी क्षेत्रीय रेलें और उत्पादन इकाइयां

विषय: - वित्तीय वर्ष 2017-2018 के लिए वार्षिक विवरणी दाखिल करने के संबंध में।

केन्द्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड (सीबीआईसी) के दिनांक 26.08.2019 के आदेश सं. 7/2019-केन्द्रीय कर (प्रतिलिपि संलग्न) के अनुसार, 01.07.2017 से 31.03.2018 की अवधि की जीएसटी वार्षिक विवरणी दाखिल करने की अंतिम तारीख 31.08.2019 से बढ़ाकर 30.11.2019 तक कर दी गई है। इस संबंध में सभी प्रधान रेलों को जीएसटी अनुपालन सुनिश्चित करने का अनुरोध किया गया है। प्रधान रेलों द्वारा दाखिल की गई वार्षिक विवरणी जीएसटीआर-9 के पीडीएफ वर्जन को ई-मेल v.prakash@nic.in पर भेजा जाए।

संलग्न:- यथोक्त

ई.

(वी. प्रकाश)

संयुक्त निदेशक/लेखा
रेलवे बोर्ड

प्रतिलिपि :

- 1 प्रधान वित्त सलाहकार, सभी क्षेत्रीय रेलें एवं उत्पादन इकाइयां
- 2 रेलवे बोर्ड में कार्यपालक निदेशक स्तर की सशक्त समिति के सभी कार्यपालक निदेशक
- 3 रेलवे बोर्ड के जीएसटी सेल के सभी निदेशक
4. महाप्रबंधक, क्रिस, चाणक्यपुरी, नई दिल्ली
5. महाप्रबंधक/वित्त और जीएसटीएम, क्रिस, नई दिल्ली