



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

RBA No. 89/2019
GST Circular No. 22/2019

No. 2017AC-II/1/6/GST/Main/Vol.III

9th September, 2019

**General Managers
All Zonal Railways/ Production Units**

Sub: GST- Instructions regarding actions to be taken to ensure compliance with certain provisions before September, 2019 – Reg.

As per CGST Act, 2017, certain activities are not allowed to be performed beyond the month of September, due to time limit prescribed in the Act/Rules. It is, therefore, necessary to take the following actions latest by September 2019 to ensure compliance with GST provisions and to ensure all valid credits are availed.

1. ITC on eligible inputs/ input services/ capital goods to be taken immediately

1.1. All the invoices and debit notes issued during the period April 2018 to March 2019, on which credit has not been availed so far are required to be checked so that all the eligible credits not availed so far **are availed latest by 30th September 2019.** [Section 16(4) of CGST Act].

1.2. GSTR-2A data shall be downloaded from the GSTN portal and matched with GSTR-3B filed for April 2018 to March 2019 and the mismatched data shall be rectified latest by 30th September 2019.

2. GST Credit notes to be reported in GSTR 1 return for September 2019

2.1. Any cancelled ticket, railway receipt or any other document against which refund has been issued during the period April 2018 to March 2019, details of which has not been declared so far, shall be declared latest in the GSTR 1 return of September 2019, so that the tax liability gets adjusted.

2.2. Also, if any credit note against any invoice raised during the period April 2018 to March 2019 is pending to be issued, the same should be issued before 30th Sep 2019 and be disclosed in the GSTR 1 return of September 2019 to adjust the tax liability.

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3. GST Debit notes to be reported in GSTR 1 return for September 2019

3.1. Debit Note with respect to the outward supplies made during the period April 2018 to March 2019 shall be issued on or before 30th September 2019 and be declared latest in the GSTR 1 return of September 2019 so as to enable the recipient (buyer/service recipient) to avail ITC.

4. Credit attributable to exempted supplies- Finalization of ITC reversed on monthly basis (Rule 42/Rule 43 of CGST Rules)

4.1. ITC attributable to supply of exempted goods or services, which has been reversed on a monthly basis during the period April 2018 to March 2019 shall be finalized latest by 30th September 2019.

4.2. If the amount reversed on monthly basis is in excess of the finally calculated amount, the excess reversed credit shall be claimed by 30th September 2019.

4.3. However, if the amount reversed on monthly basis is short of the amount finally calculated, the difference in amount shall be added to the output tax liability in GSTR- 3B to be filed for the month of September 2019 and such differential amount shall be paid with interest @ 18% for the period starting April 2019 till date of payment.

Strict compliance of the above may be ensured.



(V.Prakash)

**Joint Director/Accounts
Railway Board**

Copy to:-

1. PFAs all Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.
4. Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi.