



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

RBA No. 104/2019
GST Circular No. 30/2019

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

20th November, 2019


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

Sub :- Availment/Adjustment of Input Tax Credit (ITC).

Kindly connect Railway Board's GST circular issued vide RBA No. 98/2019 dated 6th November, 2019, wherein it was observed that ITC flagged by Zonal Railways in respect of GST paid on procurement of Goods in T4 and C2 category needs to be reviewed. It is desired that all the Zonal Railways may kindly review the ITC flagging done in IPAS from April'2019 till date and arrange to correct the flagging done, with the approval of JAG Officer and above. Protocol involved in the correction of ITC flag is brought out by CRIS as per Annexure. This window for correction shall be available till 30.11.2019.

All the Zonal Railways may now take corrective action in consultation with GST Consultants and complete this exercise within stipulated time. This issue with the approval of competent authority.

DA:- As above.


(V. Prakash)
Joint Director/Accounts
Railway Board

Copy to:-

1. PFAs of 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. Director/Finance, CRIS, New Delhi.
5. GM/GSTM, CRIS, New Delhi.
6. GM/AIMS, CRIS, New Delhi.

ITC Flag Review

a. Action Required to be done:

- i. ITC flags of Non-Production Units shall be allowed to be corrected is from April'2019 onwards;
- ii. This window may be made available up to 30.11.2019 only;
- iii. Only HSN Code starting with Other than '99' shall be allowed to be corrected;
- iv. In case of T4 or C2 Flaggings for procurement of Goods, a field may be created in IPAS to capture the corresponding Invoice Numbers raised by Zonal Railways in the GST Manual Utility.

b. Menu Navigation : IPAS→Books→ITC Review→GST ITC Review

c. Accounting Units are allowed to revise ITC Flag for the period between 1st April, 2019 to 31st October, 2019.

d. User selects Accounting month from List.

e. User selects ITC eligibility from List of Eligibility. Then user presses "Show Data" button .

Review of ITC Eligibility

Railway	WESTERN RAILWAY
Accounting Unit	WR HEADQUARTERS
Year Month	[201904] v
ITC Eligibility	[C2-Partially, Eligible] v
-----Additional Filtering Criteria-----	
CO6number	<input type="text"/>
Supplier GSTIN	<input type="text"/>
<input type="button" value="Show Data"/>	
<input type="button" value="Download data to Excel"/>	

Serial No	CO6 Number	Supplier Name	Supplier GSTIN	Goods/ HSN/SAC Service Code	ITEM Description	ITEM Quantity	ITEM Rate	ITEM Value	ITEM Taxable Value	IGST	CGST	SGST	UGST Allocation	Current ITC Eligibility	Revised ITC Eligibility	Have You Raised Invoice for output Services	Manual Utility Invoice Number
1		USHA PRESTRESSED SLEEPER UDYOG	24AAAUF7703N1Z2	GOODS 68109990	ARTICLES OF CEMENT, OR CONCRETE OR OF ARTIFICIAL S	472	1889.99	892075.28	892075.28	0	80286.78	80286.78	0	00844519	C2 [Select One]	No v	<input type="button" value="Save"/>
2		USHA PRESTRESSED SLEEPER UDYOG	24AAAUF7703N1Z2	GOODS 68109990	ARTICLES OF CEMENT, OR CONCRETE OR OF ARTIFICIAL S	2	1748.24	3496.48	3496.48	0	314.68	314.68	0	00844519	C2 [Select One]	No v	<input type="button" value="Save"/>
3		USHA PRESTRESSED SLEEPER UDYOG	24AAAUF7703N1Z2	GOODS 68109990	ARTICLES OF CEMENT, OR CONCRETE OR OF ARTIFICIAL S	1	1889.99	1889.99	1889.99	0	170.1	170.1	0	00844519	C2 [Select One]	No v	<input type="button" value="Save"/>

f. System displays the all records of Goods Invoice as per Input given.

g. User selects the revised ITC flag from list, also selects flag for whether corresponding Invoice Number is issued or not in GST Manual Utility. If yes User has to provide GST Manual Utility Invoice number in Text filed.

h. Each row has save button, for Save, click to "Save" button.

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

आरबीए सं. 102/2019
जीएसटी परिपत्र सं. 30/2019

सं. 2017/एसी-II/1/6/जीएसटी/मेन

नई दिल्ली, दिनांक 20 नवंबर, 2019

महाप्रबंधक,
सभी क्षेत्रीय रेलें/उत्पादन इकाइयां.

विषय :- इनपुट टैक्स क्रेडिट(आईटीसी) प्राप्त करना/समायोजन

रेलवे बोर्ड का आरबीए सं. 98/2019, दिनांक 6 नवंबर 2019 को जारी जीएसटी परिपत्र देखें, जिसमें यह टिप्पणी की गई है कि टी4 तथा सी2 श्रेणी में वस्तुओं की खरीद पर भुगतान किए गए जीएसटी के संबंध में क्षेत्रीय रेलों द्वारा फ्लैग आईटीसी का पुनरीक्षण किए जाने की आवश्यकता है। यह वांछा की जाती है कि सभी क्षेत्रीय रेलें अप्रैल 2019 से अब तक आईपीएस की गई आईटीसी फ्लैगिंग का पुनरीक्षण करें तथा कनिष्ठ प्रशासनिक ग्रेड या उससे बड़े अधिकारी के अनुमोदन से की गई फ्लैगिंग में सुधार करें। आईटीसी फ्लैग में सुधार करने के संबद्धित प्रोटोकॉल क्रिस द्वारा अनुलग्नक के अनुसार दिया गया है। सुधार करने के लिए 30.11.2019 तक का समय उपलब्ध है।

सभी क्षेत्रीय रेलें अब जीएसटी परामर्शदाताओं के परामर्श से सुधारात्मक कार्रवाई करें तथा निर्धारित अवधि में इसे पूरा करें। यह सक्षम प्राधिकारी के अनुमोदन से जारी किया जाता है।

संलग्नक : उपरोक्तानुसार

ह.

(वी.प्रकाश)
संयुक्त निदेशक(लेखा)
रेलवे बोर्ड