



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

RBA No. 70 /2020
GST Circular No. 39 /2020

2016/AC-II/01/06/CRIS

1st September, 2020

**Principal Financial Advisers,
All Zonal Railways/Production Units**

Sub :- Matching of GSTR-2A data----Input Tax credit (ITC) Reconciliation.

Ref:- 1. Railway Board's letter dated 28.5.2020 (RBA No. 49/2020).
2. Railway Board's letter dated 9.7.2020 (RBA No. 56/2020).
3. Railway Board's letter dated 25.8.2020 (RBA No. 66/2020).

Please recall that the last date for availment/adjustment of ITC, in respect of vendor's invoices issued during the Financial Year 2019-2020, is 30th September, 2020. It was also brought out vide RBA No. 66/2020, that the last date for correction of ITC flags is 15th September, 2020.

The process for reconciliation/matching of GSTR-2A data has been disseminated to all the Zonal Railways/Production Units through a webinar organized by CRIS.

Only 39% of input tax credit to be availed has been reconciled. Unmatched items remain high on all Railways. Zonal Railways/Production Units wise data is enclosed in Annexure-A. In the event that the mismatched entries are not reconciled, IR stands to lose considerable ITC. Besides this, interest liability would also arise. This is a very grave situation. All PFAs must put in extra efforts and pursue this exercise on priority, in consultation with PHODs of procuring departments. Please note that this exercise must be completed by 15.9.2020.

DA:- As above.


(Anjali Goyal)
Principal Executive Director/Accounts
Railway Board

Copy to:-

1. General Manager. 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.
5. GM/GSTM, CRIS, New Delhi.

Railway wise reconciliation status of eligible invoices, till July 2020							
Railway	Resolved		Unresolved		Unresolved %	Grand Total	
	Count	Tax (In Cr)	Count	Tax (In Cr)		Count	Tax (In Cr)
01-CR	4,112	63.54	7,388	128.41	66.90	11,500	191.95
02-ER	2,032	5.60	7,381	34.51	86.03	9,413	40.11
03-NR	7,448	76.78	10,370	152.31	66.49	17,818	229.09
04-NER	996	3.27	2,344	7.78	70.37	3,340	11.05
05-NFR	2,565	14.14	4,778	41.53	74.60	7,343	55.67
06-SR	3,334	16.23	7,479	43.92	73.02	10,813	60.15
07-SER	4,181	27.44	7,585	54.36	66.45	11,766	81.81
08-WR	3,484	18.19	4,528	40.70	69.12	8,012	58.89
09-SCR	4,697	46.20	10,134	87.53	65.45	14,831	133.73
11-CLW	2,128	34.99	7,725	290.66	89.26	9,853	325.65
12-DLW	3,608	121.99	3,242	155.80	56.09	6,850	277.79
13-ICF	12,346	337.53	11,976	412.92	55.02	24,322	750.45
14-RWF	2,602	20.93	2,459	41.93	66.71	5,061	62.86
15-DMW	817	20.79	1,441	58.36	73.74	2,258	79.14
20-MCF	10,223	192.07	7,382	181.10	48.53	17,605	373.17
22-MTPK	8	0.11	6	0.12	52.42	14	0.23
24-RWP			12	0.01	100.00	12	0.01
25-RCF	10,151	171.99	1,915	29.65	14.71	12,066	201.64
30-ECR	2,733	25.92	5,963	60.41	69.97	8,696	86.33
31-ECOR	1,656	10.60	2,496	27.31	72.04	4,152	37.91
32-NCR	1,159	6.08	3,388	28.33	82.33	4,547	34.41
33-NWR	2,291	12.85	3,244	22.10	63.23	5,535	34.95
34-SECR	737	4.67	1,726	24.86	84.18	2,463	29.53
35-SWR	1,408	4.02	2,910	21.16	84.02	4,318	25.19
36-WCR	3,325	13.02	4,979	24.80	65.58	8,304	37.82
41-MTPC	6	0.12	22	0.78	86.98	28	0.89
51-RB	7	0.00	220	0.16	98.19	227	0.16
52-CORE	1,570	41.86	2,926	88.20	67.82	4,496	130.06
58-RDSO	429	0.55	438	1.63	74.72	867	2.19
66-COFM	11	0.02	21	0.09	83.23	32	0.11
Grand Total	90,064	1,291.48	1,26,478	2,061.43	61.48	2,16,542	3,352.91