

OFFICE OF PRINCIPAL FINANCIAL ADVISOR  
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET  
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001  
Email: [gstacwcrhq@gmail.com](mailto:gstacwcrhq@gmail.com) Phone: 54594

NO. HQ/AC/GA/GST/02/2018-19

DATED:27-06-2018

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(T)

Sub: Data Entry – GST Output Tax/Input Tax.

Ref: 2017/AC II/1/6/Main/Vol. II (RBA 70/2018) Dated 26.06.2018

\*\*\*\*\*

The letter under reference is enclosed herewith for kind perusal and necessary action at your end.

Encl.: - As above.

Copy to- AGM For kind information please.

*27/6/18*  
Sr.AFA(GST)  
/PFA/WCR

*27/6/18*  
Sr.AFA(GST)  
/PFA/WCR

*27-6-18*

*O/C*  
*27/06/18*



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

RBA No. 70/2018  
GST Circular No. 22/2018

No. 2017/AC II/1/6/Main/Vol .II

26<sup>th</sup> June, 2018

General Managers  
All Zonal Railways/Production Units

**Sub :- Data Entry –GST Output Tax/Input Tax.**

Several Railways have sent in requests for editing GST related transactions relating to both output services and input procurements. The process for fresh data entry and data modification has been reviewed in consultation with CRIS and following instructions are issued for compliance:-

**I) GST Output Data**

Data entry for output transactions that could not be entered in Manual Utility for GST created by CRIS, will now be available for all Railways/PUs. The GST cells, headed by AGMs/PHODs may issue instructions for departments like Commercial, Engineering, etc to key in left-over invoices, that were inadvertently left out in the past. It will be the responsibility of PHOD concerned to ensure proper protocols are in place so that there is no duplicate entry of GST data/invoices and data is correctly captured.

**a) Modification of GST Data- Manual Utility Data**

In order to facilitate the process, GST utility has been designed with the validations that invoice number shall always remain unique. To further strengthen the system, CRIS has now created a system of auto-generation of invoice number, based on the unique combination of : Year, Department Code/Accounting Unit, Zone and MR/PWB No, as per coding structure placed as Annexure-I. Thus, if a record with duplicate invoice number is being fed into the system, then this data will not be accepted by the utility with a message 'Invoice number already exists!'

- (1) **Current month's invoice modification:-** CRIS has already provided this facility in the portal and it is being currently used to modify the records before they are sent to GSP for onward submission to GSTN. Modification process is placed as Annexure-II;
- (2) **Previous months' invoice modification (Data rejected by GSP/GSTN):** The reason for rejections have been grouped into following categories:-

- Already uploaded by counterparty;
- Blank Supplier GSTIN;
- Duplicate Invoices;
- Invalid invoice type/transaction;

(contd) . . .



- Invalid recipient GSTIN;
- Nil invoice received;
- Refund invoice records;
- Rejected invoice records;

Rejected data received by CRIS from GSP will be displayed by CRIS as a month-wise MIS Report. A separate window shall be opened for re-entry/modification of rejected records. User can identify the rejected record by choosing (a) Invoice number (b) Issue date and (c) Zone Code from the rejected data. Invoice data will be auto-populated to do necessary modification.

- b) **Application groups (EPS,FOIS,PMS,PRS,UTS,WARR) data :** The rejected data shall be segregated application group-wise for different months. Concerned Directorates shall issue necessary instructions for such modifications in rejected, which will broadly be on the same lines as mentioned above. Modified data for previous months, once received from the Application Group will be processed by CRIS and then transferred to NSDL.

Before doing the modification, the nodal officer not less than JAG/SG Officer shall authorize the modification. It is the responsibility of the concerned JAG/SG Officer concerned that the modification being approved is authentic. For example, sensitive fields namely GSTIN of the Service Recipient, allows GST credit to be availed. Therefore it must be ensured that only authentic modifications are authorized by JAG/SG Officer of the concerned Department. No change in the Tax Classification or Taxable Value is being allowed.

c) **Bulk-upload of GST Data- Non CRIS data**

Bulk uploading facility is developed for entering the invoice details by the Units that are electronically generating their invoices, through their own applications. Such units can post multiple invoices in CRIS GST manual utility, through a separate bulk window. Process is placed as Annexure-III.

II) **Modification of Input Tax Credit (ITC) Flagging:-** To review ITC flag eligibility for all the tax invoices captured in IPAS, a facility has been provided under "Books" module in IPAS. Each Accounting Unit can login to IPAS using their credentials (User Id and Password) and click "ITC Review" under "Books" module. User can edit data in respect of their Accounting Units. Following processes as provided by CRIS are defined:-

- 1) User can select the month and Current ITC eligibility;
- 2) User can click button "Download Data in Excel" to download the data in Excel format for reviewing, To make the process simpler, desired changes may be marked in Excel before the same are made on screen;
- 3) For making changes on screen, user can select 'Month'. Additional filtering criterion have been provided to refine the search records for rectifications namely, (i) CO6 Number, (ii) Supplier GSTIN and (iii) Current ITC Eligibility;
- 4) System will show data based on selected criterion. Out of the data shown on the screen, only "Revised ITC Eligibility" is editable. Remaining data will only be in "Read Only" mode;
- 5) Revised Eligibility can be flagged with options namely T1-Not Eligible (Non-business), T2-Not Eligible (Exempt Operation), T3-Not Eligible (Credit Restriction), T4-Full Eligible and T5-Partially Eligible. User can select appropriate Revised ITC Eligibility and Click "Save" Button. Screen Shot is attached as Annexure-IV;

Contd...

- 6) IPAS will preserve the original ITC flag and the revised ITC flag.

It is also mentioned that the Zonal Railways may kindly go through the instructions given by Railway Board from time to time before doing the revised flagging. Prior approval of the concerned JAG/SG Officer in Zonal Railways should be obtained.

In all the above exercise, the utility concerned will have audit trails. Hence due care may be exercised to perform the above exercise.

(Anjali Goyal)  
PED/Accounts  
Railway Board

DA:- As mentioned above.

Copy for information and necessary action 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.

3/3

Annexures enclosed



## INVOICE NUMBER STRUCTURE

- ✓ Invoice number shall always be of fixed length of size 16
  - ✓ Invoice number must be unique
  - ✓ Designed format: <AB/CD/EF/GHIJKLMN>
- i. <AB>: YY (year)
- ii. <CD>: Department / PU Code (as per Table A)
- iii. <EF>: Zone code (as per Table B)
- iv. <G-P>: MR / Parcel Way bill no.  
(Should be preceded by zeros, if size is less than 10)

Table A

| Department / Production Units | Code |
|-------------------------------|------|
| Accounts                      | 01   |
| Audit                         | 02   |
| Administration (vigete)       | 03   |
| Commercial                    | 04   |
| Civil Engineering             | 05   |
| Electrical                    | 06   |
| Mechanical                    | 07   |
| Medical                       | 08   |
| Operating                     | 09   |
| Personnel                     | 10   |
| Signal and Telecom            | 11   |
| Stores                        | 12   |
| Security (RPF)                | 13   |
| Safety                        | 14   |
| Parcel                        | 15   |
| CLW Chitranjan                | 16   |
| DLW Varanasi                  | 17   |
| DMW Patiala                   | 18   |
| ICF Chennai                   | 19   |
| RCF Kapurthala                | 20   |
| RWF Bangalore                 | 21   |
| RCF Raebareilly               | 22   |
| RWP Bela                      | 23   |
| RDSO                          | 24   |

Table B

| Railway             | Code |
|---------------------|------|
| Central Railway     | CR   |
| East Central        | EC   |
| East Coast          | EO   |
| Eastern Railway     | ER   |
| Metro Rail          | MT   |
| North Central       | NC   |
| North East Frontier | NF   |
| North Eastern       | NE   |
| North Western       | NW   |
| Northern Railway    | NR   |
| South Central       | SC   |
| South East Central  | SB   |
| South Eastern       | SE   |
| South Western       | SW   |
| Southern Railway    | SR   |
| West Central        | WC   |
| Western Railway     | WR   |



## CURRENT MONTH'S MODIFICATION PROCESS

1. Invoices for the current month can be modified (only once) by the user who had entered it earlier
2. No user can modify the records entered by another users
3. This modification is allowed till the entry of the new invoices are allowed for the specific month
4. Only the updated records are sent to GSP for further processing
5. User must key in the invoice number, invoice issue date and its issuing Zone

| Home                                                 | Rules | FAQ                                          | Important Links                | Invoice Form effective from<br>01 October 2017 | Login |
|------------------------------------------------------|-------|----------------------------------------------|--------------------------------|------------------------------------------------|-------|
| USER ID: ANKURJES1      Logout      Back      Logout |       |                                              |                                |                                                |       |
| 1. Transaction Type: --Select Transaction ▼          |       | 2. Transaction Mode: --Select Transaction ▼  |                                | Supplier Name: Ministry of Railway             |       |
| 3. Old Invoice No.:                                  |       | 4. Transaction Mode: --Select Transaction ▼  |                                |                                                |       |
| 5. Station/Cash Office Name:                         |       | 6. Railway Department: --Select Department ▼ |                                |                                                |       |
| 7. Zone: --Select Zone/FU ▼                          |       | 8. Division: --Select Transaction ▼          |                                | 9. --Select Transaction ▼                      |       |
| 10. Goods and Service Description:                   |       | Invoice Number: 1712NR0000123456             | Invoice Issue Date: 07/07/2017 | Zone/Unit: NR-Northern Railway ▼               |       |
| <div>Search &amp; Edit      Back</div>               |       |                                              |                                |                                                |       |
| 11.1 Name:                                           |       |                                              |                                |                                                |       |
| 11.2 Registered with:                                |       |                                              |                                |                                                |       |
| 11.4 Is Tax payable:                                 |       |                                              |                                |                                                |       |
| 11.6 Registered Add:                                 |       |                                              |                                |                                                |       |
| 11. Email Id:                                        |       |                                              |                                |                                                |       |
| 11.9 Address of Place of Supply:                     |       |                                              |                                |                                                |       |
| 11.10 Address of Place of Delivery:                  |       |                                              |                                |                                                |       |
| 11.11 Name of Representative Vendor:                 |       |                                              |                                |                                                |       |

6. Invoice data is then auto populated for that invoice number for modification



| Home                                                                     | Rules | FAQ                                                   | Important Links              | Invoice Form effective from 01 October 2017 | Login            |
|--------------------------------------------------------------------------|-------|-------------------------------------------------------|------------------------------|---------------------------------------------|------------------|
| USER ID: ANKURTEST                                                       |       | Form for Entry for GST Manual Transactions of Receipt |                              |                                             | Back Logout      |
| 1. Transaction Type:                                                     |       | Collection                                            | 2. Transaction Mode:         |                                             | Services         |
| 3. Old Invoice No.:                                                      |       |                                                       | 4. Transaction Made at:      |                                             | Station          |
| 5. Station/Cash Office Name:                                             |       | DLI                                                   | 6. Railway Department:       |                                             | 12-Stores        |
| 7. Zone:                                                                 |       |                                                       | 8. Division:                 |                                             |                  |
| 10. Goods and Services Transaction Description:                          |       | SCRAP WOOD                                            |                              |                                             |                  |
| 11.1 Name:                                                               |       | A K BHARTI                                            |                              |                                             |                  |
| 11.2 Registered with GSTIN(Y/N):                                         |       | Yes                                                   |                              |                                             |                  |
| 11.4 Is Tax payable on Reverse Charge Basis(Y/N):                        |       | No                                                    |                              |                                             |                  |
| 11.6 Registered Address:                                                 |       | STAFF NO. 17656                                       |                              |                                             |                  |
| 11.7 Email Id:                                                           |       | ABC@GMAIL.COM                                         |                              |                                             |                  |
| 11.9 Address of Place of Supply:                                         |       | WCR/NKJ                                               |                              |                                             |                  |
| 11.10 Address of Place of Delivery:                                      |       | DLW VARANASI                                          |                              |                                             |                  |
| 11.11 Name of Representative Vendor:                                     |       | A K BHARTI                                            |                              |                                             |                  |
| 1. Invoice No.:                                                          |       | 1712NR0000123456                                      | 2. Invoice Issue Date:       |                                             | 07/07/2017       |
| 3. MR.PW No.:                                                            |       | 123456                                                | 4. Station/Cash Office Code: |                                             | DLI              |
| 5. State Code of The Supplier:                                           |       | 09-Uttar Pradesh                                      | 6. GSTIN(State-Rly):         |                                             | 09AAAAGM0289C1ZH |
| 7. Accounts Allocation Code:                                             |       | X-112 O'CHG. EAR                                      | 8. Department Code:          |                                             | 12-Stores        |
| 9. Transaction Category(select applicable):                              |       | Regular                                               |                              |                                             |                  |
| 10. Railways GSTIN Registered Address:                                   |       | RAILWAYS GSTIN REGISTERED ADDRESS                     |                              |                                             |                  |
| 11. State of Place of Supply:                                            |       | 07-Delhi                                              |                              |                                             |                  |
| 12. Code Type:                                                           |       | SAC                                                   |                              |                                             |                  |
| 14. Quantity: 100                                                        |       | 15. Units(UQS):                                       | KG                           |                                             |                  |
| 13. SAC/HSN Code:                                                        |       | 9900                                                  |                              |                                             |                  |
| 16. Applicable Taxes:                                                    |       | Inter-State                                           |                              |                                             |                  |
| 17.1 Total Value of Supply:                                              |       | 1190                                                  | 17.2 Total Taxable Value:    |                                             | 1190             |
| 17.3 IGST Rate:                                                          |       | 0                                                     | 17.4 IGST Amount:            |                                             | 59.5             |
| 17.5 CGST Rate:                                                          |       | 0                                                     | 17.6 CGST Amount:            |                                             | 0                |
| 17.7 SGST Rate:                                                          |       | 0                                                     | 17.8 SGST Amount:            |                                             | 0                |
| 17.9 UGST Rate:                                                          |       | 0                                                     | 17.10 UGST Amount:           |                                             | 0                |
| Update Invoice Details Reset Back Print                                  |       |                                                       |                              |                                             |                  |
| Site Map   Contact Us   Disclaimer   Terms & Conditions   Privacy Policy |       |                                                       |                              |                                             |                  |
| © 2017 All Rights Reserved.                                              |       |                                                       |                              |                                             |                  |

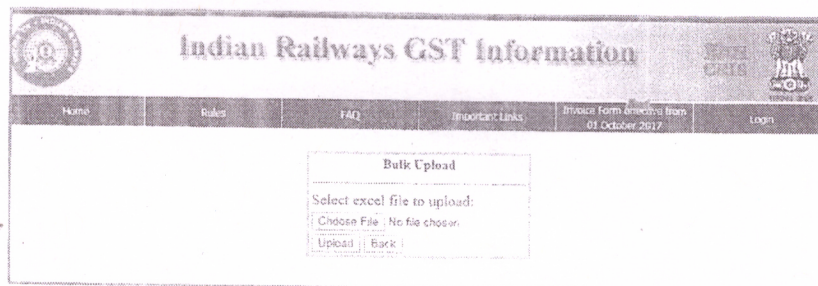
7. Restrictions are put in place that only the recipient's details and GST components (IGST, CGST, SGST, UGST) can be modified keeping total taxable amount and tax amount collected unchanged

8. Audit trail is maintained by keeping both old and modified records



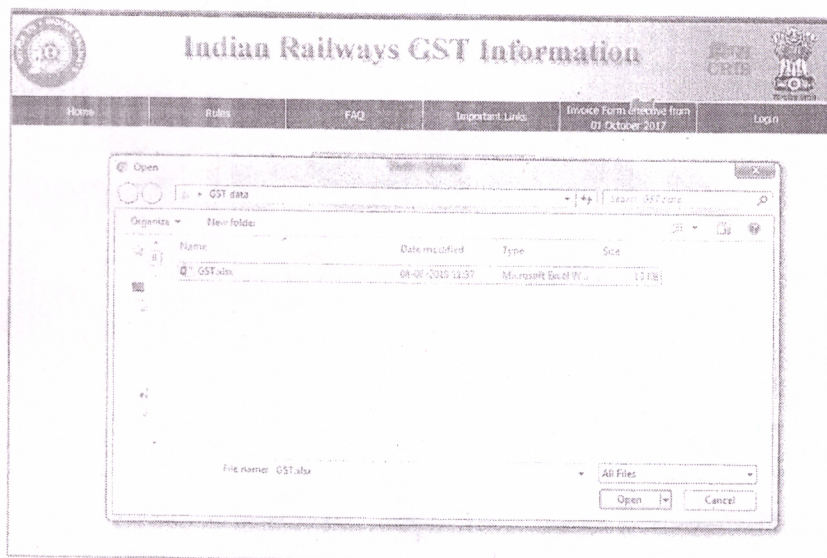
## BULK UPLOAD PROCESS FLOW

1. This facility can be extended to Production Units that have facility to upload multiple invoices electronically.



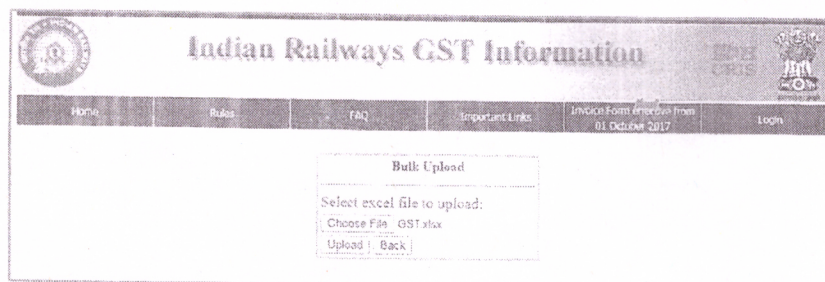
The screenshot shows the 'Indian Railways GST Information' portal. The header includes the Indian Railways logo, the title 'Indian Railways GST Information', and the CRIS logo. Below the header is a navigation bar with links: Home, Rules, FAQ, Important Links, Invoice Form effective from 01 October 2017, and Login. The main content area is titled 'Bulk Upload' and contains the text 'Select excel file to upload:' followed by a 'Choose File' button and the text 'No file chosen.' Below this are 'Upload' and 'Back' buttons.

2. They need to prepare excel sheet with the relevant data as per the predefined format.



The screenshot shows a file explorer window titled 'Open' with the address bar set to 'GST data'. The file list shows a single file named 'GST.xlsx' with a date modified of '08-08-2018 14:57' and a type of 'Microsoft Excel (97-10)'. The file size is '1.0 KB'. The file name 'GST.xlsx' is entered in the 'File name' field at the bottom. The file type is set to 'All Files'. The 'Open' button is highlighted.

3. This excel sheet is required to be submitted to CRIS GST Utility



The screenshot shows the 'Indian Railways GST Information' portal. The header and navigation bar are the same as in the previous screenshot. The main content area is titled 'Bulk Upload' and contains the text 'Select excel file to upload:' followed by a 'Choose File' button and the text 'GST.xlsx'. Below this are 'Upload' and 'Back' buttons.

4. Once submitted, CRIS GST Utility shall identify all validation errors and show them for each invoice



**Indian Railways GST Information**

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Close

Invoice Number 1817NC0223571266 Errors

Invalid Zone Code.  
Invalid Invoice number with Railway Department  
Invalid Invoice number with Zone code.  
Invalid Invoice number with MR.PW number.  
SAC HSN Code should be numeric.  
Tax amount is not valid. IGST Tax should be Rs. 595000.0

| S. No. | Invoice Number    | Issue date | Status | Messages      |
|--------|-------------------|------------|--------|---------------|
| 1      | 1817NC0223571266  | 07/06/2018 |        | Error Message |
| 2      | 1817NC02236311268 | 07/06/2018 |        | Error Message |

Upload file data is not correct. Please correct it.  
Please Correct File Data And Upload Again [Back](#)

5. User is required to make correction and resubmit the data

**Indian Railways GST Information**

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| S. No. | Invoice Number   | Issue date | Status |
|--------|------------------|------------|--------|
| 1      | 1812NR0000123456 | 07/06/2018 |        |

Upload file data is correct.

[Upload Data](#) [Back](#)

6. File can be uploaded, if data is found to be correct

**Indian Railways GST Information**

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| S. No. | Invoice Number   | Issue date | Status |
|--------|------------------|------------|--------|
| 1      | 1812NR0000123456 | 07/06/2018 |        |

Data has been upload successfully.

[Back](#)

7. Uploaded is visible to the approving authority for approval. Approving authority may approve or reject the data to be uploaded

**Indian Railways GST Information**

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**GST Invoices For Admin Approval**

ZONE: 00-Northern Railway DEPARTMENT: DATE FROM: 01/05/2018 DATE TO: 08/06/2018

| SNO | INVOICE NO       | ISSUE DATE | ZONE CODE | DIVISION CODE | RAILWAY DEPARTMENT | ENTER USER | Select Invoices All                 |
|-----|------------------|------------|-----------|---------------|--------------------|------------|-------------------------------------|
| 1   | 1812NR0000123456 | 07/06/2018 | NR        | OLT           | 12-Stores          | ANURTEST   | <input checked="" type="checkbox"/> |

[Approve Invoices](#) [Reject Invoices](#) [Back](#)

8. Once data is approved then the records are finally saved and visible in MIS reports





## Indian Railways GST Information



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[Rules](#)
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[Important Links](#)
[Invoice Form effective from 01 October 2017](#)
[Login](#)

| S. No. | Invoice Number   | Issue date | Zone | Division | Department | Approved By | Status                                                                              |
|--------|------------------|------------|------|----------|------------|-------------|-------------------------------------------------------------------------------------|
| 1      | 1812NR0000123456 | 07/06/2018 | NR   | DLI      | 12         | ANKURTEST   |  |

Data has been approved successfully.

[Back](#)



# Review of ITC Eligibility

Railway  
Accounting Unit  
Year Month  
ITC Eligibility

[201703] v

[ C2-Partially Eligible ] v

Additional Filtering Criteria

CO6 Number

Supplier GSTIN

Show Data

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 | TGST   | CGST | SGST | UGST | Allocation | Current ITC Eligibility | Revised ITC Eligibility                 |
|-----------|----------------|-------------------------------------|-----------------|-----------------------------|------------------------------------------------------------|---------------|-----------|------------|--------------------|--------|------|------|------|------------|-------------------------|-----------------------------------------|
| 1         | 03230417000637 | VED KIRAN STEELS INDUSTRIES PVT LTD | 03AAACP4014C12B | GOODS 73029010              | RAILWAY OR TRACK CONSTRUCTION MATERIAL OF RAILWAY OR TRACK | 60000         | 37.97     | 2278200    | 2278200            | 410075 | 0    | 0    | 0    | 00870303   | C2                      | [ T1-Not Eligible(Non-Business) ]       |
| 2         | 03230417000642 | CENCON TRACK INDUSTRIES             | 06AAAF3858L12B  | GOODS 73029090              | RAILWAY OR TRACK CONSTRUCTION MATERIAL OF RAILWAY OR TRACK | 6             | 2500      | 15000      | 15000              | 2700   | 0    | 0    | 0    | 00870325   | C2                      | [ C2-Partially Eligible ]               |
| 3         | 03230417000472 | CENCON TRACK INDUSTRIES             | 06AAAF3858L12B  | GOODS 73029090              | RAILWAY OR TRACK CONSTRUCTION MATERIAL OF RAILWAY OR TRACK | 6             | 48035.68  | 288214     | 288214             | 51679  | 0    | 0    | 0    | 00870325   | C2                      | [ T3-Not Eligible(Credit Restriction) ] |
| 4         | 03230417000610 | CENCON TRACK INDUSTRIES             | 06AAAF3858L12B  | GOODS 73029090              | RAILWAY OR TRACK CONSTRUCTION MATERIAL OF RAILWAY OR TRACK | 8             | 2500      | 20000      | 20000              | 3600   | 0    | 0    | 0    | 00870307   | C2                      | [ Select One ]                          |
| 5         | 03230417000610 | CENCON TRACK INDUSTRIES             | 06AAAF3858L12B  | GOODS 73029090              | RAILWAY OR TRACK CONSTRUCTION MATERIAL OF RAILWAY OR TRACK | 8             | 48035.68  | 384285     | 384285             | 59171  | 0    | 0    | 0    | 00870307   | C2                      | [ Select One ]                          |
| 6         | 03230417000610 | CENCON TRACK INDUSTRIES             | 06AAAF3858L12B  | GOODS 73029090              | RAILWAY OR TRACK CONSTRUCTION MATERIAL OF RAILWAY OR TRACK | 8             | 2500      | 20000      | 20000              | 3600   | 0    | 0    | 0    | 00870306   | C2                      | [ Select One ]                          |

Amoson IK