



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

RBA No. 89/2018
GST Circular No. 23/2018

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

6th August, 2018

Principal Financial Advisers,
All Zonal Railways/Production Units

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

Kindly refer to Board's letter of even No. date 26th June, 2018 (RBA No. 70/2018), wherein it was desired that modification of expenditure data with respect to the original flagging was required to be done by Zonal Railways. CRIS has already created a procedure for correction of the wrong flagging done by Railways. In this regard, vide letter No. even dated 25th June, 2018 (RBA No. 68/2018), Railway Board had brought out guidelines relating to a availment/adjustment of Input Tax Credit. On cursory reviewing the progress made by the Zonal Railways, it is seen that many Railways are yet to start the process. Review of the Flagging has to be done in respect of expenditure data starting from 1st July, 2017, even though it may have been done earlier. Due regard to Board's letter issued as RBA No. 68/2018 may be kept in view. This will enable Railways to correctly work out the ITC to be availed and correct the GST liability. This data will also be used for filing of Annual GST Return.

All the Zonal Railways and Production Units, may immediately, start this correction exercise and complete the correction process **within a fortnight**. Compliance may be reported to Board's office immediately. This may be treated as 'Most Urgent'.

(Anjali Goyal)
PED/Accounts
Railway Board

Copy for information and necessary action to:-

1. All EDs of ED level Empowered Committee in Railway Board
2. All Directors of GST Cell, Railway Board
3. MD, CRIS, Chanakyapuri, New Delhi.