



संख्या: HQ/AC/GA/GST/02/2018-19

दिनांक: 17.09.2018

समस्त प्रमुख विभागाध्यक्ष/पमरे
मंडल रेल प्रबंधक- जबलपुर, भोपाल, कोटा
सीडब्ल्यूएम/सीआरडब्ल्यूएस-भोपाल
सीडब्ल्यूएम/डब्ल्यूआरएस-कोटा

विषय: GST- Instructions regarding actions to be taken to ensure compliance with certain provisions before 30th Sep. 2018.

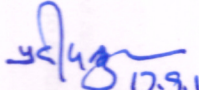
संदर्भ: (i) RB's RBA no. 70/2018 dtd 26.06.2018 & 95/2018 dtd 11.09.2018.
(ii) Accounts department letters dtd. 27.06.2018, 19.07.2018, 03.08.2018, 06.09.2018 & 13.09.2018.

Kindly connect RB's RBAs under ref (i) above (available in the Accounts Directorate of RB).

Please ensure that all invoices towards manual transactions have been generated/captured correctly in CRIS utility in compliance to RBA no. 70/2018 and there is no pending invoice left out to be fed in CRIS utility.

In regard to RBA no. 95/2018, RB has provided a check list which would support the efforts of all units to ensure compliance with CGST Act, 2017. Please ensure compliance as per check list attached.

संलग्न: यथोक्त.


17.9.18
(प्रदीप कुमार)
अपर महाप्रबंधक/पमरे

CHECK LIST OF RBA 95/2018 DATED 11-09-2018			
S/N	PARTICULARS	CHECK WHETHER 'YES' OR 'NO'	IF NO, SPECIFY THE REASON
1	Whether details of all the documents such as tickets, EFT, RR, MR, Tax Invoices etc qualify as a valid tax invoice pertaining to year ending 31-03-2018 have been issued.		
2	Whether details of all the documents such as EFT, RR, MR etc qualify as a valid tax debit note pertaining to year ending 31-03-2018 have been issued.		
3	Whether details of all the documents such as cancelled tickets, cancelled RR, cancelled MR etc qualify as a valid tax credit note pertaining to year ending 31-03-2018 have been issued.		
4	Whether details of all the documents which qualify as the valid Advance Receipt Voucher pertaining to year ending 31-03-2018 have been issued.		
5	Whether any incorrect details pertaining to any tax invoices/debit note/credit note issued for the year ending 31-03-2018 was issued in any previous return has been corrected / amended.		
6	Whether detail of all the documents which qualify as the valid refund voucher pertaining to year ending 31-03-2018 have been issued.		
7	Whether Input Tax Credit on all eligible inputs and input services received during the period July 2017 to March 2018 have been availed.		
8	Whether ITC has been availed on the inward supplies after fulfilment of the following conditions - (1) Possession of tax invoice (2) Underlying supply of Goods / Service received.		
9	Whether detail of all exempted supplies pertaining to year ending 31-03-2018 have been issued.		
10	Whether the details of ITC adjustments on account of debit/credit note issued by the supplier of IR during the year ending 31-03-2018 in respect of any invoice received towards inward supplies have been furnished.		
11	Whether ITC attributable to outward supply of exempted Goods/Services or the outward supply which are covered under RCM made during the year ending on 31-03-2018 has been correctly reversed.		
12	Whether the details of any mismatch ITC for any month pertaining to the year ending on 31-03-2018 has been identified and rectified.		

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