



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

RBA No. 103/2018
GST Circular No 38/2018

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

21st September, 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), followed by letter of even No. dated 6th August, 2018 (RBA No. 80/2018), wherein it was desired that modification of expenditure data with respect to the original flagging was required to be done by Zonal Railways. CRIS had created a procedure for correction of the wrong flagging done by Railways. It has now being brought out by CRIS that out of 214 Accounting units, only 37 Accounting Units have carried out the corrections so far. It is brought out once again that any corrections to the ITC flagging and the resultant overpayment/underpayment of GST needs to be carried out in the September, 2018 GSTR 3B Return only. In other words, if Railways have availed/adjusted excess or less ITC, corrections needs to be done alongwith September, 2018 returns only. 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. The above data provided by CRIS reveal that many Railways are yet to start the process of carrying out the correction. 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 regards 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 for the month of September, 2018.

All the Zonal Railways and Production Units, may confirm that necessary corrections have been carried out. This report may be sent in email id v.prakash@nic.in. If no confirmation is received by 28th September, 2018, then it shall be assumed that the previous flagging done by all the Zonal Railways/Production units is correct in all respect and no modification is required to be done. This may be treated as 'Most Urgent'.

(Annu 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.