

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

NO. HQ/AC/GA/GST/02/2019-20

DATE: 17.05.2019

Dy.CAO(G)/WR, CR, SECR, ECR, NCR, SCR, NWR
Sr.DFM/JBP, BPL, KOTA
Sr.AFA(C)/JBP, BPL, KOTA
WAO/BPL, KOTA
Sr.AFA(Exp.)/HQ,
Sr.AFA(S&W)/HQ

Sub :Passing of Bills after reconciling the GSTR Return of Vendor

Ref: Railway Board letter No.2018/AC-II/1/52(RBA 40/2019)
Dated:15.05.2019

In terms of Railway Board's letter under reference, it has been advised to reconcile Input Tax Credit as per GSTR-2A. As per the GST Act the data in GSTR-2A of railway reflects on the basis of GSTR-1 filed by the contractors/suppliers of railways.

In order to ensure that all the ITC are availed by railways it is mandatory for vendors to file their GSTR-1. Hence, it is advised that a copy of GSTR-1 towards the previous bill passed by railway may be obtained from the contractors/suppliers before passing the current bill.

Further it is also advised to ensure that all GSTR-1 for the period July 2017 to till date have been filed by all the railway contractors/suppliers dealing with your railway/unit.


Dy.CAO(G) 17/5/19
WCR/HQ/JBP

DA – RBA 40/2019



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

RBA No. 40/2019
GST Circular No. 14/2019

No. 2018/AC-II/1/52

Dated :15th May, 2019

General Managers,
All Zonal Railways/Production Units.

Sub :- Reconciliation of Input Tax Credit (ITC) as per GSTR-2A Form.

In the video-conference held on 14th May, 2019, it was brought out by our GST Consultants that reconciliation of ITC availed in GSTR3B Return has to be reconciled with the GSTR-2A as per the GSTN portal of respective States/UTs. There may be a situation, where, Tax deposited by Railway's vendor which gets reported in GSTR-2A is short. In such a situation, ITC availed/adjusted by Railways may be scrutinized by the Department. It is therefore imperative, that all the Principal Railways may have a review done in association with their respective GST Consultants to review such cases, where vendors may not have uploaded their invoices in their GSTR1 Return. Action may be taken immediately, to take up such instances with the respective vendors so as to ensure GST compliances by Railways, as per the GST Rules relating to availment/adjustment of ITC.

Action taken in this regard may be intimated to Board's office immediately.

(V.Prakash)
Joint Director/Accounts
Railway Board

Copy 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.
5. GM/Finance and GSTM, CRIS, NDLS