



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

RBA No. 43/2019
GST Circular No. 15/2019

No. 2018/AC-II/1/46

22nd May, 2019

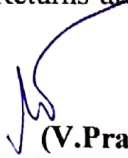
Principal Financial Advisers,
All Zonal Railways and Production Units.

Sub :- JSON File for filing of GST TDS Return.

An instance has come to the notice of Railway Board that DMW/PTA has submitted data to CRIS relating to GST-TDS after CRIS had generated JSON File and uploaded it in the IPAS. JSON file data initially prepared by CRIS and later on were different. If the principal Railway had deposited GST-TDS and filed TDS Return based upon the initial JSON data, the same would have resulted in under-reporting of TDS liability and would have subjected to penalty/interest payments, which could be avoided.

A review was done with CRIS on date and it emerged that some of the Production Units who have not implemented IPAS in their Units are uploading the GST Data late, due to which TDS liability has been re-worked again.

All the Production Units, wherever IPAS has not been implemented, are requested to kindly ensure that the GST related data relating to Input Tax Credit or GST-TDS are uploaded in IPAS on 1st of the following month. For example data relating to May'2019 is required to be uploaded on 1st June, 2019. In case any changes are made in the data already uploaded or intimated to CRIS, then the Principal Railways responsible for filing of GST Returns are kept informed, so that GST compliances are ensured.


(V. Prakash)
Joint Director/Accounts
Railway Board

Copy to:-

Director/Finance, Centre for Railway Information System, Chanakyapuri, New Delhi.