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

RBA No.31 /2020

GST Circular No. 16 /2020

No. 2017/AC-II/1/11/GST References

16th March, 2020

General Managers,
All Zonal Railways/Production Units

Sub :- Issues relating to GST---Action by 31.03.2020.

Railway Board has been issuing instructions to Zonal Railways and Production Units from time to time relating to GST for strict compliance. There are certain activities that is required to be reviewed urgently by the nodal GST Cell in the Zonal Railways and Production Units, which is brought out as follows:-

a) All the Zonal Railways/Production Units are required to ensure that there is no omission in accountal of output GST liability, as there are penal provisions that can be enforced on Railways;
b) Modifications in GSTR-1 rejected data are completed so that the same can be uploaded in the GSTR-1 Return for March, 2020;
c) Reference is invited to Board's letter No. 2018/AC-II/1/14 dated 31.3.2018 (GST Circular No. 14/2018), wherein it was desired that review of ITC should be done diligently and correction carried out in the ITC Flagging as per GST Rules. The amount lying under suspense head "Miscellaneous Advance (MAR/MAC)" relating to GST being receivable, is adjustable against GST output liability as per GST Rules. Therefore, the amount, if any, lying under "MAR/MAC-GST" to end of March'2020 may be transferred to Deposit Miscellaneous-GST in the month of March'2020. Separate record may be kept for the above adjustments so that future adjustments can be carried out till September'2020, as per GST Rules.

(V.Prakash)
Joint Director (Accounts)
Railway Board

Copy to:-
PFAs All Zonal Railways/Production Units

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