

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

RBA No. 49/2020
GST Circular No. 28/2020

No. 2018/AC-II/1/14

28th May, 2020

General Managers,
All Zonal Railway/Production Units and Director/Finance /CRIS

Sub :- Reconciliation process of Purchase invoices with 2A.

Ref :- Railway Board's letter No. 2018/AC-II/1/11/GST References dated 27.3.2020 (RBA No. 19/2020).

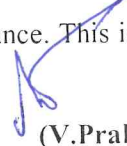
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Attention is invited to Board's letter ibid, wherein as a short-term measure, protocol was introduced for consideration of Input Tax Credit (ITC) directly on ASP, pending reconciliation. As such, while the ITC has been claimed as per the protocol, these transactions are lying in the GSTR 2A in the unresolved category. While a separate exercise to move these GSTR 2A invoices into resolved category will be undertaken in consultation with the CRIS and GSP, **the facility of marking the invoices "pending" in ASP portal directly and "To be considered directly in ASP" in IPAS, will no longer be available wef 1st June 2020.**

All accounting units may continue to do reconciliation in the manner detailed vide GST Circular No 05/2020 and RBA 08/2020 dated 18th January 2020 followed by GST Circular No 08/2020 and RBA No 13/2020 dated 4th February 2020, as per the detailed process mentioned for ITC Reconciliation with GSTR 2A data.

There may be instances where either Supplier has clubbed the invoices while filing the GSTR 2 A returns or the Railways are clubbing multiple invoices and passing the bills with single invoice number. Although Facility has been provided in IPAS to enter multiple invoices within same CO6 number, there may still be chances of clubbing of invoices during Bill passing by Railways. IPAS is being advised to develop a facility under "GST Data Correction" to split such records as per actual invoices raised by suppliers.

Above instructions may kindly be followed for ensuring GST compliance. This issues with the approval of competent authority.


Sd/-
(V.Prakash)
Jt. Director/Accounts
Railway Board

Copy to:-

1. PFAs, All Zonal Railways and Production Units.
2. GM/Finance/GSTM, GM/AIMS, CRIS