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

No 2015/RS (S)/709/25 **New Delhi, Dated 26.09.18**

PCMMs,
All Zonal Railways & PUs.

Sub:- GSTIN Modification
Ref:- 1. Rly Board's RBA No.101/2018 GST Circular No.36/2018 dt.21.09.2018

Railway Board's circular issued as RBA No. 101/2018 dated 21.09.2018 may kindly be perused. In order to modify the GSTIN, where there is change in GST Tax classification, certain protocols needs to be observed in consultation with associate Finance (GST Cell) of Principal Railways while changing the Tax classification. Accounts Directorate of Railway Board has issued instruction to PFAs all Zonal Railways and Production Units, a copy of which is enclosed for information and necessary action.

It is requested that action taken on the above may be advised to Board's Office.

(V Apparao)
Director Railway Stores (C),
Railway Board.

Copy to:- 1. GM(EPS),CRIS,7th Floor, IITP Building, Ring Road ,New Delhi-110002, to share the data with concerned department in Zonal Railways so that the above task is completed before 30.09.2018.

2.FA&CAO/All Indian Railways for necessary action please.

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

Most Immediate

RBA No.101 /2018

GST Circular No.36/2018

No. 2016/AC-II/01/Misc./GST

21st September, 2018

Principal Financial Adviser,
All Zonal Railways and Production Units,

Sub :- Pending GST Issues.

CRIS vide their letter dated 17th September, 2018 has highlighted certain issues, which needs to be addressed urgently by all the Zonal Railways/Production Units as brought out below.

1. **GSTIN Modification** :- Certain modifications have been carried out by Zonal Railways in application group in respect of data pertaining to the period July'2017 to March'2018. While carrying out the changes in GSTIN, tax classifications have also got modified. For example to changes in GSTIN of a customer, IGST has got modified to CGST/SGST and vice versa. As per para 1(b) of RBA-70/2018, it was indicated that no changes in tax classification will be allowed. However, since the changes in GSTIN has resulted in changes in tax classification, CRIS is being advised to share such data with the concerned Zonal Railways/Production Units. The concerned Department will now have to issue a credit note in respect of previously issued tax invoices so that revised data could be sent to NSDL alongwith the corrected GSTIN.
2. **All the Zonal Railways/Production Units may kindly carry out the corrections the output liability data as and when hosted by CRIS in the portal**.

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

Copy to:-

a) GM/F, CRIS
b) Mr. V Sivasubramanian, GST Consultant, Railway Board
c) Mr. Tejas Desai, NSDL, Mumbai