



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

RBA No. 119/2018
GST Circular No. 44 /2018

No. 2018/AC-II/1/46

14th November, 2018

General Manager,
All Zonal Railways and Production Units

Sub :- GST Tax Deducted at Source-Reverse Flow of GSTR-7 filed data-instructions thereof.

GSTR-7 Return for the month of October, 2018 has now been filed by all the Principal Officers of Indian Railways by using the JSON file provided by CRIS in the IPAS. It has come to notice that many records were rejected, as the GSTIN of the vendor has been wrongly captured while passing the vendor bill in the Internal-Check module of IPAS. Due to this invalid GSTIN of vendor, GSTR-7 data could not be uploaded in the GSTN-TDS portal. **Therefore there is an urgent need to launch a drive to validate the vendor master by populating valid GSTIN of the vendor, so that such mistakes do not recur in future.** This exercise may be got completed within a week say by **21st November, 2018**. It is requested that all PHODs be instructed to coordinate with PFAs for immediate correction of this data. Non uploading of data has financial implication due to penal provision in GST Rules.

2. In order to complete the task relating to TDS for the month of October, 2018, following details may be provided by all the Principal Offices responsible for filing of GST-TDS return to Mr. Ajay Srivastava, PPE/CRIS at srivastava_ajay@cris.org.in , by **15th November, 2018 :-**

- JSON/Excel file containing GSTIN wise TDS details (IGST, CGST, SGST) be downloaded from **GSTN portal**;
- Details of Tax deposited with CO-6 number and date to be provided;
- Contact Name, Designation and Mobile Number of the authorized person of the GST-TDS portal

3. GSTIN wise Tax details received by CRIS will be ported into IPAS to enable:-

- Generation of TDS (as deposited) statement through IPAS/IREPS;
- Reconciliation of TDS between "to be deposited" and "as Deposited";

-Contd. . . .

- c) MIS details for raising Debits against associate Railways/Units by Principal Railways;
- d) Filtering left out GSTINs for which TDS was deducted but could not be deposited due to invalid GSTIN. TDS for such GSTINs will be included in next month's GST Return for TDS (GSTR-7), **after these are corrected by the concerned accounting units.**

(Anjali Goyal)
Pr. Executive Director (Accounts)
Railway Board

Copy to:-

- a) PFAs of All Zonal Railways and Production Units to coordinate with concerned PHODs to correct the invalid GSTINs and submission of information to CRIS;
- b) Director Finance, Centre For railway Information Systems, Chanakyapuri, New Delhi;