



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

RBA No. 120 /2018
GST Circular No. 45 /2018

No. 2018/AC-II/1/46

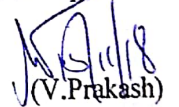
15th November, 2018

Principal Financial Advisers,
All Zonal Railways and Production Units

Sub :- Process to accept/reject GST TDS-Credit.

GSTN portal has come up with a functionality to accept or reject GST-TDS summary, as deducted by Railway's PSU customer. In this regard, Railway Board's GST Consultants have prepared a process flow which is attached for information and necessary action. CRIS will place a MIS report which will contain Principal Railway wise, Customer GSTIN wise summary data in the GST manual utility, which may be relied upon to accept the GST-TDS that is residing in Principal Railway's GSTIN. In case the difference between the CRIS report and the figure that is getting reflected in the Railway's GSTIN is substantial, **then the data needs to be rejected and necessary follow-up action needs to be taken for recovery of the TDS amount from the Railway Customer.**

Necessary feedback on the above may be sent to Railway Board's office in email v.prakash@nic.in, so that a comprehensive review may be done for any follow-up action required.


(V.Prakash)

Jt. Director/Accounts
Railway Board

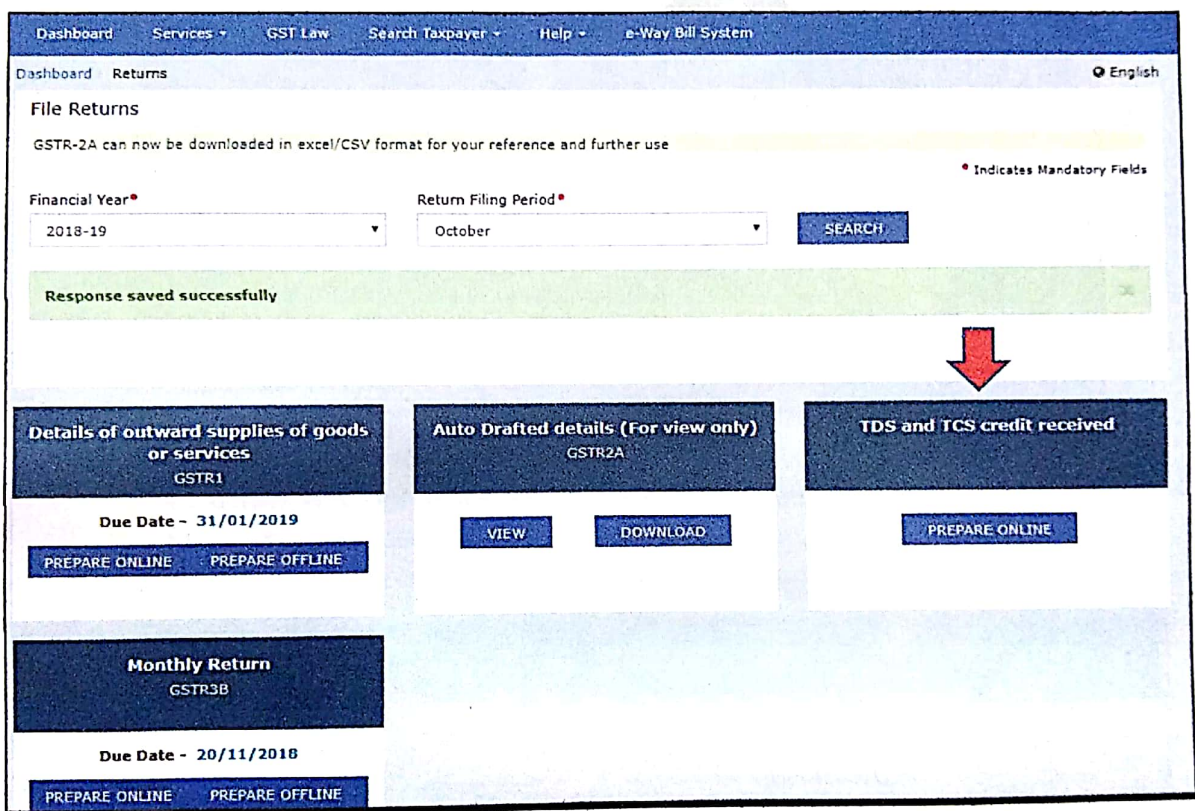
DA:- As above.

Copy to:-
Director Finance, Centre For railway Information Systems, Chanakyapuri, New Delhi;

Process to accept/reject Tax Deducted as Source(TDS) credit

Following process should be followed by the Indian Railway GSTIN wise to accept its TDS Credit-

- Step-1:** Login to the GST Portal
- Step 2:** Go to 'Services' > 'Returns' > 'Returns Dashboard'
- Step 3:** Select the 'Financial Year' and 'Return Filing Period' from the drop-down
- Step 4:** Click on "TDS and TCS credit received" table as shown in the picture below.



The screenshot shows the GST Returns Dashboard interface. At the top, there are navigation links: Dashboard, Services, GST Law, Search Taxpayer, Help, and e-Way Bill System. Below this, the 'Returns' section is active, showing 'File Returns' and a notification that 'GSTR-2A can now be downloaded in excel/CSV format for your reference and further use'. There are two dropdown menus for 'Financial Year' (set to 2018-19) and 'Return Filing Period' (set to October), with a 'SEARCH' button. A green message box indicates 'Response saved successfully'. Below this, there are three main sections: 'Details of outward supplies of goods or services (GSTR1)' with a due date of 31/01/2019 and 'PREPARE ONLINE'/'PREPARE OFFLINE' buttons; 'Auto Drafted details (For view only) (GSTR2A)' with 'VIEW' and 'DOWNLOAD' buttons; and 'TDS and TCS credit received' with a 'PREPARE ONLINE' button. A red arrow points to the 'TDS and TCS credit received' section. At the bottom, there is a 'Monthly Return (GSTR3B)' section with a due date of 20/11/2018 and 'PREPARE ONLINE'/'PREPARE OFFLINE' buttons.

Step 5: Click on 'TDS Credit Received' table to view the list of GSTIN wise amount of TDS deducted.

TDS Credit Received

TDS Credit Received			Amendments to TDS Credit Received		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount	Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount	Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00

TCS Credit Received

TCS Credit Received			Amendments to TCS Credit Received		
Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount	Total Accepted Count	Total Accepted Taxable Value	Total Accepted Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00
Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount	Total Rejected Count	Total Rejected Taxable Value	Total Rejected Tax Amount
0	₹0.00	₹0.00	0	₹0.00	₹0.00

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

Step 6: Accept/Reject the record. Before accepting, the records need to be reconciled with the details provided by the CRIS. In case of mismatch in the amount of TDS, it is advised to neither accept nor reject such records.

Dashboard Returns TDS English

TDS Credit Received - Summary
Uploaded by Deductor

Processed Records

Select	GSTIN of Deductor	Tax Period of GSTR7	Taxable value (₹)	Amount of tax deducted by deductors			Status
				Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	
<input checked="" type="checkbox"/>		Oct-2018					NO ACTION TAKEN

Step-7: Click on "proceed to file" to file the same with the GSTN.