

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

RBA No. 59/2020
GST Circular No. 32/2020

No. 2018/AC-II/1/14

28th July, 2020

General Manager
All Zonal Railways and Production Units

Sub :- Matching of GSTR-2A data--Input Tax Credit (ITC) Reconciliation.

Ref:- Railway Board's letters dated 14th Oct 2019 (RBA No. 95/2019), 30th December 2019 (RBA No. 111/2019) and 9th July, 2020 (RBA No. 56/2020).

Kind attention is drawn to letters under reference. These relate to modifications in process of availing and adjustment of Input Tax Credit (ITC) by IR, post issue of CBIC Notification No. 49/2019- Central Tax dated 9.10.2019. Invoice wise reconciliation of Railways' vendors' data uploaded on the GST portal with IPAS data is required for Input Tax Credit (ITC).

While elaborate guidelines and interactive sessions of training have been held to facilitate this exercise, it is seen that, even now, there are instances of non matched invoices.

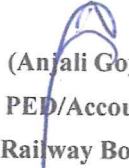
A webinar was organized by Railway Board/CRIS jointly, on 23rd and 24th July, 2020, for further capacity building of Officers/Staff across Indian Railways. There were approximately 425 participants across Indian Railways. All the participants were imparted detailed training in the ASP tools developed by Railway's GSP.

ITC in respect of transactions for the year 2019-2020 can be availed/adjustment only up to 30th September, 2020. Hence all Zonal Railways/Production Units are directed to take up the work related to matching of GSTR2A data on mission mode and complete it in a time-bound manner. Assistance in particular will be required in two cases.

a) There are many invoices that are missing in GSTR-2A. This implies that either there is a mistake in Invoice No or the vendor has not uploaded the invoices. **Accounts Department will share vendor wise details to the concerned associate Executive Department. Zonal Railways/Production Units may have to get into correspondence with these vendors and get such Invoices uploaded in the GST Return of the Vendor urgently.**

b) There are cases where Place of Supply is wrongly mentioned in the Vendor's Bill, due to which bills passed by say one Railway in a State gets reflected in another State. This needs to be got corrected

It is requested that suitable directives may be given to all Department to review the above and complete the entire exercise of reconciliation on or before 15th September, 2020 positively, **so that Railways do not suffer loss on this account.** This may please be treated as Most Urgent.


(Anjali Goyal)
PED/Accounts
Railway Board

Copy to:

1. PFAs of all Zonal Railways and Production Units;
2. All EDs of ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board;
4. Director/ Finance, CRIS, New Delhi;
5. GM/AIMS, CRIS, New Delhi
6. GM/GSTM, CRIS, New Delhi.