

भारत सरकार (Government of India)
रेल मंत्रालय (Ministry of Railways)
रेलवे बोर्ड (Railway Board)

RBA No.10/2022
GST Circular No.02/2022
Dated 4th February 2022

No.2016/AC-II/01/06/CRIS

Principal Financial Advisers,
All Zonal Railways/Production Units

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

As you are aware, the last date for availment of ITC, in respect of vendor's invoices issued during the Financial Year 2021-2022, is 30th September 2022. It is thus desirable that the process of reconciliation is expedited, so that all ITC due to Indian Railways is availed within the prescribed time-limit.

It is however seen that till the filing of FORM GSTR-3B for the month of December 2021, approximately 22% of ITC is unreconciled. Zonal Railways/Production Units wise data is enclosed in **Annexure-A**. The invoice-wise details are available as 'Reconciliation Report-Purchase Data' in Expenditure MIS Report at CRIS Utility Portal (gst.indianrail.gov.in). In case the mismatched entries are not reconciled, Indian Railways stand to lose considerable ITC. All out efforts are required to pursue this exercise on priority, in consultation with concerned authorities of procuring departments, wherever needed.

Challenges being faced in performing the reconciliations or suggestions, if any, to improve the reconciliation process may be sent to Sh. Sanjeev Sharma, OSD/A at the email <railsanjeev@gmail.com> latest by 25.2.2022 so that the Board has a better understanding of the problems faced by the units and accordingly devise the solution/way forward.

This may kindly be treated as 'Most Urgent'

DA: - As above.


(Roopa Srinivasan) 4/2/2022
Principal Executive Director/Accounts
Railway Board

Copy to: -

1. General Manager. All Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.
4. Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi.
5. GM/GST, GM/AIMS, CRIS, New Delhi.

Annexure A

Railway Unit	FY 21-22 Eligible invoices (C2 & T4 with purchase invoice dates from Apr'21 to Dec'21)									
	As per December 2021 GSTR-3B calculations									
	Resolved				Unresolved				Total	
	Count		Taxes in Cr		Count		Taxes in Cr		Count	Taxes in Cr
	No.	%	Rs	%	No.	%	Rs	%	No.	Rs
01-CR	5,636	61%	80.11	51%	3,557	39%	75.73	49%	9,193	155.84
02-ER	3,641	70%	95.32	47%	1,572	30%	109.63	53%	5,213	204.95
03-NR	6,676	62%	133.24	61%	4,074	38%	85.59	39%	10,750	218.83
04-NER	786	57%	4.21	58%	593	43%	3.00	42%	1,379	7.21
05-NFR	1,621	48%	17.51	43%	1,740	52%	23.55	57%	3,361	41.06
06-SR	8,634	74%	19.30	65%	3,043	26%	10.27	35%	11,677	29.56
07-SER	5,680	78%	33.01	67%	1,642	22%	16.17	33%	7,322	49.18
08-WR	4,563	64%	45.11	78%	2,567	36%	12.49	22%	7,130	57.60
09-SCR	4,621	58%	34.88	48%	3,344	42%	37.57	52%	7,965	72.45
11-CLW	5,367	88%	333.35	92%	710	12%	28.81	8%	6,077	362.17
12-BLW	2,847	66%	149.92	52%	1,491	34%	137.54	48%	4,338	287.46
13-ICF	16,893	86%	409.57	86%	2,698	14%	64.36	14%	19,591	473.93
14-RWF	3,686	80%	48.70	80%	901	20%	12.52	20%	4,587	61.22
15-DMW	1,841	93%	78.67	93%	140	7%	5.63	7%	1,981	84.30
20-MCF	8,913	94%	268.67	94%	586	6%	16.63	6%	9,499	285.30
24-RWP		0%		0%	3	100%	0.01	100%	3	0.01
25-RCF	11,000	95%	260.55	95%	615	5%	14.71	5%	11,615	275.26
30-ECR	2,172	51%	526.77	95%	2,064	49%	26.31	5%	4,236	553.08
31-ECOR	2,111	76%	23.13	77%	684	24%	6.82	23%	2,795	29.95
32-NCR	1,880	61%	6.96	64%	1,191	39%	3.99	36%	3,071	10.94
33-NWR	1,696	56%	13.51	62%	1,338	44%	8.42	38%	3,034	21.93
34-SECR	1,333	51%	24.57	55%	1,265	49%	20.12	45%	2,598	44.69
35-SWR	2,465	62%	13.11	52%	1,528	38%	12.15	48%	3,993	25.26
36-WCR	2,952	56%	11.14	55%	2,279	44%	9.07	45%	5,231	20.21
41-MTPC	1	6%	0.20	69%	15	94%	0.09	31%	16	0.29
51-RB	38	22%	0.02	0%	132	78%	8.38	100%	170	8.40
52-CORE	17	27%	0.15	49%	46	73%	0.15	51%	63	0.30
58-RDSO	182	69%	0.39	48%	81	31%	0.42	52%	263	0.81
66-COFM	120	38%	4.26	44%	193	62%	5.43	56%	313	9.69
Grand Total	1,07,372	72.8%	2,636.33	77.7%	40,092	27.2%	755.58	22.3%	1,47,464	3,391.91