



Office of the
Chief Commercial Manager
1st Floor, North Block
Rail Sadan
Chandrasekharpur
Bhubaneswar – 751017

EAST COAST RAILWAY

Commercial Circular No. 364(GC)/2020

Date: 31.12.2020

Sub: Due Dates for filing of various returns under GST Law---Amendments

Ref: Railway Board's letter No.2016/AC-II/01/06/CRIS dated.27.11.2020
(RBA No.91/2020,GST Circular No.49/2020)

Please find enclosed herewith a copy of Railway Board's letter No. 2016/AC-II/01/06/CRIS dated.27.11.2020 (RBA No.91/2020, GST Circular No.49/2020) regarding "**Due Dates for filing of various returns under GST Law---Amendments**", Which is self explanatory for information and necessary action at your end.

All concerned to please note and act accordingly.

Authority: Railway Board's letter No. 2016/AC-II/01/06/CRIS dated.27.11.2020 (RBA No.91/2020, GST Circular No.49/2020)

Encl: As above (02 Pages)


(Anil Kumar S)
Dy.Chief Commercial Manager (FS)

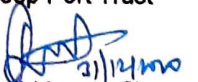
No. CCM/443/GST/Policy/Pt

Date:31.12.2020

All Station Managers/ Goods and Parcel Supervisors/Commercial Supervisors /Siding Clerks / Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges / City Booking Agencies / Out Agencies.

Copy for information and necessary action to the:-

PCOM: ECoR/SER/SECR/NR/NFR/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRly
SDGM: ECoR/BBS, **Chairman:** RCT/BBS, **Dy.CVO:** ECoR/BBS, **Dy.COM(FOIS):** ECoR/BBS,
PO/RCT: BBS, **CAO(FOIS):** NDLS, **Audit officer:** BBS. Rates Section /CCM/ECoR/BBS –10 sets
DRM: KUR,WAT,SBP/ECoR, **Sr.DOM:** KUR,WAT,SBP/ECoR, **Sr.DFM:** KUR,WAT,SBP/ECoR
CAO(FOIS), CRIS/NDLS, **Sr.DCM :** KUR,WAT/SBP/ECoR. **Dy.CCM(Claims):** E.Co.Rly./BBS
FA & CAO: E.Co.Rly/BBS, **FA&CAO(T):** ECoR/BBS. **Traffic Manager:** VZP, Paradeep Port Trust / Paradeep.


(Anil Kumar S)
Dy.Chief Commercial Manager (FS)

(08)

CCM/FS
29/11/20

PCCM

EAST COAST RAILWAY
D/O. The TTA/BBS
No. 112/F/G/1.276 Dt. 09/12

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

RBA No. 91/2020
GST Circular No. 49/2020

2016/AC-II/01/06/CRIS

27th November, 2020

General Managers
All Zonal Railways/Production Units

Sub:-Due Dates for filing of various returns under GST Law---Amendments

1. Central Board of Indirect Taxes and Customs (CBIC), vide various notifications dated 10th November 2020, have notified the due dates for filing of various GST returns for the forthcoming tax periods along with other compliances. Form wise due dates are as under:

A. FORM GSTR-1

Periodicity of filing	Due Date	Notification No.
Monthly	11 th of following month	Notification No. 83/2020-Central Tax (dated 10 th November 2020) & Notification No. 75/2020-Central Tax (dated 15 th October 2020)

B. FORM GSTR-3B

Periodicity of filing	Due Date	Notification No.
Monthly	20 th of following month	Notification No. 82/2020-Central Tax

It may be noted that per se there are no changes in the dates of filing of returns and afore mentioned due dates have been notified for the sake of clarity.

2. FORM GSTR-2A

With effect from 01st January 2021, FORM GSTR-2A shall provide the following additional details:

- Details of Tax Collected at Source (TCS)

FA/BBS
Sr.S.d(GST)

in circular to all units, SDMS, etc.
GST consultant (S) as well

P.T.O. 12/12/20

- Details of Tax Deducted at Source (TDS)
- IGST paid on import of goods or goods brought in Domestic Tariff Area from Special Economic Zone unit/Developer

It may be noted that pursuant to such amendments in FORM GSTR-2A, any GST deducted (TDS) by Indian Railways while effectuating payments to suppliers shall now be reflected in separate table in FORM GSTR-2A of the suppliers.

FORM GSTR-2B

With effect from **01st January 2021**, FORM GSTR-2B shall also be made available to registered persons. FORM GSTR-2B is an auto-drafted statement containing details of Input Tax Credit (ITC) that shall be generated every month. It is a static statement and will be made available once a month. It shall reflect the details of outward supplies furnished by monthly suppliers (i.e. details of inward supplies of Indian Railways) between the day immediately after the due date of furnishing of FORM GSTR-1 for the previous month to the due date of furnishing of FORM GSTR-1 for the month i.e. between 12th of the month to 11th of the following month. It may be noted that such a form shall be in addition to FORM GSTR-2A.

- Further, CBIC by Notification No. 78/2020-Central Tax dated 15th October 2020 has stipulated that with effect from **01st April 2021**, all tax invoices shall mandatorily specify six (6) digits HSN/SAC. It may be recalled that currently capturing of four (4) digits HSN/SAC is mandatory in invoice. CRIS shall incorporate necessary changes in earnings application groups to ensure compliance to the same with effect from 01st April 2021. Railway Board shall circulate a list of 6 digit HSN Code in due course in this regard.

It is requested that every concerned stakeholder including Principal Railways must immediately undertake the exercise of familiarizing themselves with aforementioned due dates and other forms so that compliance could be adhered to.

(V.Prakash)

Joint Director/Accounts
Railway Board

Copy to:-

- PFAs of all Zonal Railways and Production Units; **ECOR**
- All EDs of the ED level Empowered Committee in Railway Board;
- All Directors of GST Cell, Railway Board.
- Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi.
- Director/Finance, CRIS, New Delhi.
- GM/GSTM, CRIS, New Delhi.

No.ECoR/BBS/ACCTS/GST Matters/ 2943

Dt. 24.12.2020

Copy forwarded for kind information and necessary action to:

- PCCM** PCMM, CAO/Con, PCE, PCEE, FCSTE, , PCME, PCPO, PCSC, PCMD
- FA&CAO/Con/BBS
- Sr.DFM/KUR, SBP & WAT
- Dy.FA&CAO(G), Dy.FA&CAO(F&B), Dy.FA&CAO(T), Dy.FA&CAO(Con)/BBS, Dy.FA&CAO(Con)/VSKP
- Sr.AFA/HQ, Sr.AFA(CRW)/MCS, Sr.AFA/RE/BBS
- AFA/Stores-I/BBS & AFA/Stores-II/BBS

AFA(T)-II
For PFA/ECOR

24-12-20