EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17
Date: 19.10.2022

Commercial Circular No. 342(GC)/2022

Sub: Amendments in directives for compliance to be undertaken prior to filing of the GSTR- 1 and 3B to be filed before 30.11.2022.

Ref: (i) Railway Board's letter No.2017/AC-II/1/6/GST/Main/Vol.IV dtd.10.10.2022. (RBA No.50/2022, GST Circular No.15/2022)

(ii) AFA(T)-II/ECoR's letter No.ECoR/BBS/ACCTS/GST/Circular/02/2201 dtd.14.10.2022

Enclosed please find herewith a copy of Railway Board's letter No. **2017/AC-II/1/6/GST/Main/Vol.IV dtd.10.10.2022** (**RBA No.50/2022, GST Circular No.15/2022**) regarding "**Amendments in directives for compliance to be undertaken prior to filing of the GSTR- 1 and 3B to be filed before 30.11.2022**", which is self explanatory for information and necessary action at your end.

All concerned to note and act accordingly.

Authority: Railway Board's letter No.2017/AC-II/1/6/GST/Main/Vol.IV dtd.10.10.2022 (RBA No.50/2022, GST Circular No.15/2022)

Encl: As above (02 Pages).

(P. P. Sinha)
Dy. Chief Commercial Manager (Claims)

No. CCM/443/GST/Pt.II

Date:19.10.2022

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, **CAO(FOIS),** CRIS/NDLS, **Sr.DCM** :KUR,WAT/SBP/ECoR. **Dy.CCM(Claims)**/E.Co.Rly, **FA & CAO**:E.Co.Rly, **FA & CAO(T)**/ECoR/BBS **Traffic Manager**: VZP, Paradeep Port Trust / Paradeep.

(P. P. Sinha)
Dy. Chief Commercial Manager (Claims)

CCM's Office/E.Co.,Rly/Bhu
R.B. Sl.No. 01 /Dt. 18.10.22
Initial

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

CCM/FS 18/10

RBA No. 50/2022
GST Circular No. 15/2022

No. 2017/AC-II/ 1/6/GST/Main/Vol.IV New Delhi, Dated: 10.10.2022

General Managers,
All Zonal Railway/Production Units

Sub:-Amendments in directives for compliance to be undertaken prior to filing of the GSTR-1 and 3B to be filed before 30.11.2022.

Ref.: RBA No. 44/2022/GST Circular No. 12/2022 dtd. 06.09.2022

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DyCcm/FS 18/10/22

Please refer to Board's Letter ibid, vide which the guidelines for filing of GST returns for September 2022 and taking action to avail /utilize maximum ITC were circulated. In this regard CBIC and MOF have notified certain changes and clarifications vide Central Tax Notification No. 18/2022 dtd. 28.09.2022 and Clarification dtd. 04.10.2022, which are summarized below for compliance of GST Laws:

1. **Availing pending ITC for FY 2021-22:**
   All the invoices and debit notes appearing in GSTR 2A/2B for FY 2021-22 on which ITC has not been availed may be checked so as to ensure that the eligible ITC is availed in any GSTR 3B filed on or before 30.11.2022 by the railways.
   In this regard, reconciliation of ITC in respect of inward supplies undertaken during FY 2021-22 with GSTR-2A/2B may now be completed. Any mismatch in such ITC may be analysed, and matter be taken up with the vendors for rectification of the uploaded details till the date of filing of any GSTR 3Bfiled on or before30.11.2022, as the case may

2. **Finalization of ITC to be reversed on account of the Exempted supplies (Rule 42/43 of CGST Rules, 2017)**
   ITC attributable to supply of exempted goods or services, which might have been reversed at the time of filing of monthly GST returns during the FY 2021-22 may now be finalized till the date of filing of any GSTR 3B but before 30.11.2022.Accordingly, any reversal pursuant to Rule 42/43 of the CGST Rules, 2017 should be done in any GSTR-3B filed before 30.11.2022.
   Rest of the guidelines issued vide above referred circular remain same.

3. **Issuance of pending Invoices or Credit Notes or Debit Notes pertaining to the Outward supplies of FY 2021-22**
   On reconciliation of GST returns with books of accounts if any Invoices/Credit Notes/Debit Notes in respect of the outward supplies remains unreported in the monthly GST returns, which were issued in the FY 2021-22 cannot be issued or reported now, in

any GSTR-1 filed after 30.11.2022. Accordingly, any unreported invoice or credit note issued in FY 2021-22 should be furnished in any GSTR-1 filed before 30.11.2022.
Rest of the guidelines issued vide above referred circular remain same.

4. **Amendment to documents issued pertaining to outward supplies**
If any amendment is to be done in relation to any document issued for outward supply (invoice, debit note, credit note etc.) related to FY 2021-22 then such amendment cannot be done in any GSTR-1 and/or GSTR-3B filed after 30.11.2022. Accordingly, any amendments to invoice/s or credit note/s issued in FY 2021-22 should be made in any GSTR-1 or 3B filed before 30.11.2022.
Rest of the guidelines issued vide above referred circular remain same.

All the Railways/Units may take necessary action within stipulated timelines in consultation with their GST consultants and ensure aforementioned compliances.

(Sanjeev Sharma)
OSD / Accounts
Railway Board

Copy to:-

1. PFAs, All Zonal Railways and Production Units
2. All EDs, ED Level Empowered Committee, Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri, New Delhi

No.ECoR/BBS/ACCTS/GST/Circular/02/ 2201 Dt. 14.10.2022

Copy forwarded for kind information and necessary action to:

1. PCCM, CAO/Con, PCE, PCEE, PCSTE, PCME, PCPO, PCSC, PCMD, PCMM, CWM/MCS, FA&CAO(Con)
2. DRM/KUR, SBP, WAT
3. Sr.DFM/KUR, SBP & WAT
4. Sr.DCM/KUR, SBP & WAT
5. Dy.FA&CAO(F&B), Dy.FA&CAO(Con)/BBS, Dy.FA&CAO(S&W), Dy.FA&CAO(Con)/VSKP
6. Sr.AFA(CRW)/MCS, Sr.AFA/RE/BBS, AFA(T)/BBS, Sr.AFA(Con)/SBP

14/10/2022
AFA(T)-II
For PFA/ECoR