

पूर्व तट रेलवे / EAST COAST RAILWAY

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

Commercial Circular No:114(GC)/2023

Date: 04.04.2023

Sub: Action points for GST compliances-31st March 2023

Ref:(i)Finance Department/ECOR's No. ECoR/Accts/BBS/GST/Circular/02/3907dtd 23.03.2023.

(ii)Railway Board's letter No.2017/AC-II/1/6/GST main/Vol.IV dtd.22.03.2023(RBA No.08/2023 dtd.22.03.2023)

Enclosed please find herewith a copy of the Railway Board's letter No . 2017/AC-II/1/6/GST main/Vol.IV dtd.22.03.2023(RBA No.08/2023 dtd.22.03.2023) regarding "Action Points for GST compliances from 01st April 2023),which is self explanatory for information and necessary action.

All concerned to please note and act accordingly

Encls: As above (03 Pages)

Authority:Finance Department/ECOR's letter No.ECoR/Accts/BBS/GST/Circular/02/3907 dtd 23.03.2023


(Swaraj Pradhan)
Dy. Chief Commercial Manager (FS)
Date. 04.04.2023

No.PCCM/443 /GST/Pt./Policy

Copy to:-

All SMs/Goods Supervisors/ Comml. Supervisors/Siding clerks/Booking Clerk in charges/Parcel Clerk/ weigh Bridge clerks/City Booking Agencies.

Copy for information and necessary action to the:-

PCOM, PFA, CFTM,SDGM,FA & CAO(T),Chairman/RCT, Dy CVO(T), DY CCO, Dy COM(FOIS),PO/RCT, Audit Officer/ECOR/BBS. Rates Section/CCM/ECOR/BBS, DRM/KUR, WAT& SBP/ECOR, Sr DOM/KUR, WAT&SBP/ECOR, SrDCM/KUR,WAT&SBP/ECOR,Traffic Manager/Visakhapatnam Port trust (VZP), Paradeep Port Trust/PRDP.


(Swaraj Pradhan)
Dy. Chief Commercial Manager (FS)



EAST COAST RAILWAY

PCCM - On line

Office of the
Principal Financial Advisor
Bhubaneswar

No.ECoR/Accts/BBS/ GST/Circular/02/ 3907

28/3/23
CCM/FSRPM Dt.23/03/2023

To

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

Dy. CCM/FS
29/3/23

Sub: Action points for GST compliances- 31st March 2023.
Ref: Railway Board's Lr.No.2017/AC-II/1/6/GST Main/Vol.IV
Dt.22.03.2023 (RBA No.08/2023)

Please find enclosed herewith the Railway Board's Lr.No. 2017/AC-II/1/6/ GST Main/Vol.IV Dt.22.03.2023 (RBA No.08/2023) in connection with requisite course of actions required to be undertaken for GST compliances by 31st March 2023.

This may please be treated as "Most Urgent".

Encl: As above

28/03/2023
AFA(T-II)
For PFA/ECoR



भारतसरकार Government of India
रेलमंत्रालय Ministry of Railways
रेलवेबोर्ड (Railway Board)

RBA No.08/2023
GST Circular No.01/2023

No. 2017/AC-II/1/6/ GST Main/Vol.IV

New Delhi, dated 22.03.2023

General Managers,
All Zonal Railway/Production Units

Sub: Action points for GST compliances- 31st March 2023.

Ref:- 1. RBA No. 18/ 2022, GST circular No. 04/2022.

2. RBA No. 19/2022 , GST Circular No. 05/2022.

As you are aware, certain compliances are to be undertaken in year end to ensure compliance with the provisions of GST Act and rules made thereunder. The instant circular highlights the requisite course of actions required to be undertaken to ensure adherence to GST laws:

1. Credit attributable to exempted supplies- Finalization of ITC pertaining to inputs and input services reversed on monthly basis (Rule 42 of CGST Rules, 2017)

- a. ITC attributable to supply of exempted goods or services, which has been reversed on a monthly basis during FY 2022-23 may be finalised I having correct flags latest by 31st March 2023.
- b. If the amount reversed on monthly basis is in excess of the finally calculated amount, the excess reversed credit may be determined by 31st March 2023 to ensure availment in FORM GSTR-3B for the tax period of March 2023.
- c. However, if the amount reversed on a monthly basis is short of the amount finally calculated, the difference in such amount may be reversed in FORM GSTR-3B to be filed for the tax period of March 2023.
- d. It is pertinent to note that any reversal done post filing of FORM GSTR-3B for tax period of March 2023 shall attract interest @18% p.a. to be computed with effect from 1st April 2023.

2.Serial Number of documents issued

In line with the provisions of GST laws such as Rule 46, Rule 49, Rule 53 of CGST Rules, 2017, every document (i.e. invoice, debit note, credit note, bill of supply etc.) issued by a registered person shall contain consecutive serial numbers which shall *inter alia* be unique for that financial year.

Thus, beginning 1st April 2023, documents for outward supplies issued by Zonal Railways and Production Units shall commence with new serial number beginning with '1'.

3.Vendor Compliance Management

- a. The information in regard to the invoices reflected in GSTR-2B for the FY 2022-23 but not passed in IPAS by Railways as on date may be obtained from CRIS. In case, it is found that the railways have not received any invoice from the vendor even when the invoice was due then such vendor may be asked to submit the copies of such invoice so that the ITC of said invoices can be availed in the month of March 2023.
- b. Further, Railways may also identify the invoices passed but ITC of which has not been availed due to any mismatch or wrong capturing of invoice at the end of railways etc. It is suggested that such mismatches or wrong capturing may be removed in the GSTR-1 & 3B of March 2023 in consultation with their GST consultants.

4. Review of profile details on GST portal of GSTIN:

Railways, in consultation with GST consultants, may review the profile details (such as Email Id, phone No., authorized signatory, additional place of business (addresses) etc.) on the GST portal and if be needed the same shall be updated.

It is imperative to note that aforementioned compliances/actions are in addition to periodical compliances (such as filing of FORM GSTR-1, FORM GSTR-3B etc.) for the tax period of March 2023.



(Sanjeev Sharma)
OSD/Accounts
Railway Board