

EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17
Date: 22.09.2020

Commercial Circular No. 232(GC)/2020

Sub: Correction of GSTIN.
Ref : Railway Board's letter No. TCR/1078/2017/16 Pt. dtd.12.06.2020(Circulated vide this office Commercial Circular No.130(GC)/2020 dtd.16.06.2020)

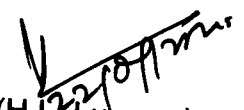
Enclosed please find herewith a copy of Railway Board's letter No. TCR/1078/GST/2020/15/3325222. dtd.22.09.2020 regarding " Correction of GSTIN " which is self explanatory for information and necessary action at your end.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078/GST/2020/15/3325222. dtd.22.09.2020

Encl: As above (01 Page)

No. CCM/443/GST/Policy/Pt


(H.L. Luwang)
Dy. Chief Commercial Manager (FS)
Date: 22.09.2020

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/SEF/SECR/NR/NF R/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRly
SDGM/ECoR/BBS, Chairman/FCT/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.IOM- 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.


(H.L. Luwang)
Dy. Chief Commercial Manager (FS)

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

No.TCR/1078/GST/2020/15/325222

New Delhi, dated:22.09.2020

Principal Chief Commercial Managers, All Zonal Railways, Copy to: GM/CRIS/FOIS, New Delhi

Sub: Correction of GSTIN.
Ref: Board's letter No.TCR/1078/2017/16 pt. dated 12.06.2020

Reference above, in order to resolve the issues of correction of GSTIN, it is advised that RR/Tax Invoice issued prior to FY 2019-2020 is not allowed to be modified as the same is time barred.

As per GST Law, Invoice issued for a particular financial year can be subjected to modification up to 30th September of the following year only. So, for transaction prior to financial year 2019-2020, this is time barred.

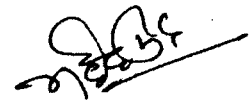
In respect of those RR/Tax Invoices issued in the current financial year, without indicating of customer GSTIN, it is mentioned that the same has been reported as B2C transaction and accordingly Tax has been deposited with the Government. In case it is decided that the FRs have been issued without GSTIN of customer, then a new Tax Invoice has to be issued clearly indicating the Customer GSTIN, with a remark that this Invoice is issued in lieu of earlier RR. Simultaneously, Credit Note needs to be issued. This is must because, in the current month's GST Return, the earlier invoice reported needs to be nullified by reporting the Credit Note issued now as B2C category and then reporting of fresh invoice in B2B category.

However, time left is very short as the entire transactions needs to be got done in FOIS application on or before 30.9.2020. It is requested that Immediate action should be initiated.

CRIS (FOIS) and CRIS(GSTM) team needs to coordinate with each other besides concerned Commercial Department of the Zonal Railway concerned. It will also need to be ensured that there is no additional tax liability on Railways. On the entire transaction, Indian Railways has discharged the tax liability under B2C sector.

This issues with the approval of the Accounts Directorate of Ministry of Railways.

(this disposes off WCR's letter No.HQ/C/GST Cell/228/R.B.Corres. dated 03.09.2020. WCR is requested that action taken for non-mentioning of GSTIN be advised to Board. Also disposes off WR's letter No.C.358/100/FM/GST-Consign dated 27.07.2020)



(Mahender Singh)
Deputy Director, Traffic Commercial (Rates)
Railway Board.