

EAST COAST RAILWAY

Office of the
Principal Chief Commercial Manager
1st Floor, Rail Sadan
C.S.Pur, Bhubaneswar-17
Date: 30.03.2021

Commercial Circular No. 123(GC)/2021

Sub : Action points for GST compliances from 01st April 2021.
Ref : Railway Board's letter No.2017/AC-II/1/11/GST References
dtd.15.03.2021

Enclosed please find herewith a copy of Railway Board's letter No. 2017/AC-II/1/11/GST References dtd.15.03.2021(RBA No.020/2021, GST Circular No.016/2021) regarding "Action points for GST compliances from 01st April 2021", 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/1/11/GST References
dtd.15.03.2021(RBA No. 020/2021, GST Circular No.016/2021)

Encl: As above (03 pages).



(Anil Kumar S)

Dy. Chief Commercial Manager (FS)

No. CCM/443/GST/Policy/ Pt I

Date: 30.03.2021

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

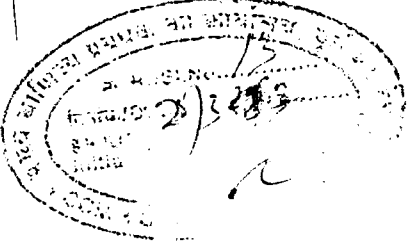
Copy for information and necessary action to the:-

PCOM: ECoR/SER/SECR/NR/NFF/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRly.. **SDG M/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.DCM**- KUR,WAT,SBP/ECoR, **CAO(FOIS), CRIS/NDLS, Sr.DCM**
Traffic Manager: VZP, Paradeep Port Trust / Paradeep. **Dy.CCM(Claims)/E.Co.Rly, FA & CAO:E.Co.Rly, FA & CAO(T)/ECoR/BBS**



(Anil Kumar S)

Dy. Chief Commercial Manager (FS)



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

Recd

25/03/21
cm/ES

RBA No. 020/2021
GST Circular No. 016/2021

No. 2017/AC-II/1/11/ GST References

15th March 2021

General Managers,
All Zonal Railway/Production Units

Sub: Action points for GST compliances from 01st April 2021

cm/ES

- Ref: (1) RBA No. 30/2020/ GST Circular No. 15/2020 dated 16th March 2020**
(2) RBA No. 91/2020/ GST Circular No. 49/2020 dated 27th November 2020
(3) RBA No. 18/2021/ GST Circular No. 15/2021 dated 10th March 2021

The beginning of new Financial Year entails undertaking certain additional mechanisms as stipulated under notified provisions of the GST Act and Rules made thereunder accompanied with additional compliances consequent to certain amendments over the period. Thus, the following needs to be duly complied with in order to ensure adherence to law:

1. Serial Number of documents issued

Railway Board vide circular under reference (1) above had highlighted provisions of Rule 46 of CGST Rules 2017 concerning consecutive serial number of invoices issued in a Financial Year. Pursuant to such rule and Rule 53(1A) of the CGST Rules 2017, every document (i.e. invoice, debit note, credit note) issued by a registered person shall contain consecutive serial numbers which shall *inter alia* be unique for that financial year. Thus, beginning 01st April 2021 documents issued by Zonal Railways and Production Units shall commence with new serial number beginning with 1.

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2. HSN/SAC in respect of outward supplies

Railway Board vide circular under reference (2) above had *inter alia* highlighted the amended provisions concerning capturing of HSN/SAC in invoices with effect from 01st

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April 2021. Pursuant to such circular, every tax invoice for outward supply issued on or after 01st April 2021 shall *inter alia* mandatorily specify HSN/SAC of 6 digits. In this respect it shall be ensured that:

- Every invoice generated shall specify HSN/SAC of 6 digits
- CRIS is in the process of incorporating modifications in various earning application groups to ensure stating of HSN/SAC of 6 digits in the invoices to be issued.
- HSN/SAC in respect of certain outward supplies have already been updated from the existing provision of 4 digits to 6 digits and the same would be incorporated in the application groups by the stipulated timeline. However, there would be certain additional supplies (such as sale of scrap) that would be peculiar to certain Zonal Railway/Production Units and hence, updated 6 digits HSN/SAC shall be indicated in invoices in consultation with respective GST Consultants. Such list shall be shared with CRIS beforehand on periodical basis so that CRIS can effectuate necessary modifications in the earnings application groups.

3. HSN/SAC in respect of inward supplies

As mentioned above, Railway Board vide circular under reference (2) above had *inter alia* highlighted the amended provisions concerning capturing of HSN/SAC in invoices with effect from 01st April 2021. Now, in respect of invoices for inward supplies the amended provisions are applicable basis the turnover of supplier in the preceding Financial Year (FY) i.e.

Aggregate Turnover in preceding FY up to 5 crores – HSN/SAC of 4 digits

Aggregate Turnover in preceding FY more than 5 crores – HSN/SAC of 6 digits

Thus, capturing of HSN/SAC of requisite digits needs to be done in the application groups for invoices pertaining to inward supplies dated on or after 01st April 2021. Turnover declarations from suppliers needs to be obtained by respective Zonal Railways and Production Units. CRIS shall incorporate necessary modifications to facilitate capturing of requisite digits of HSN/SAC as brought out above.

4. E-invoicing with respect to inward supplies

Railway Board vide circular under reference (3) above had explained the revised applicability of e-invoicing along with action points. Pursuant to such circular, the mechanism for ensuring documents are e-invoice compliant was brought out for respective date of invoices. Hence, the same shall be duly ensured in light of revised applicability of e-

invoicing with effect from 01st April 2021. Further, the declarations concerning applicability of e-invoicing to be obtained stands amended to incorporate revised turnover threshold.

Please note that aforementioned compliances/mechanisms are in addition to the periodical compliances such as filing of FORM GSTR-1, GSTR-3B etc. being undertaken currently. All Zonal Railways & Production Units shall undertake desired course of action to ensure adherence to the above. CRIS shall provide necessary assistance as brought out above. Any difficulty in complying with the above shall be brought to the notice of the undersigned at the earliest.

(V.Prakash)
Director/Accounts
Railway Board

Copy to:

1. PFAs All Zonal Railways/Production Units
2. All EDs, ED level empowered Committee in Railway Board
3. All Directors of GST Cell, Railway Board
4. MD, CRIS, Chanakyapuri New Delhi
5. Director/Finance, Director/PS, Director/Operations, CRIS, Chanakyapuri, New Delhi
6. GM/Finance and GSTM, GM/FOIS, GM/PRS, GM/EPS, GM/UTS, GM/Parcel, CRIS, NDLS

No.ECoR/BBS/ACCTS/GST Matters' 4093

Copy forwarded for kind information and necessary action to:

Dt. 19.03.2021

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

AFA(T)
For PFA/ECoR