

EAST COAST RAILWAY

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

Commercial Circular No. 314(GC)/2021

Date: 13.09.2021

Sub: Issuance of Credit Note through GSTM for refund of GST.

- Ref:** 1. 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).
2. Railway Board's Letter No.TCR/1078/2017/16 Pt dtd.08.03.2018(Circulated vide this office Commercial Circular No.40(GC)/2018 dtd.09.03.2018).

Enclosed please find herewith a copy of Railway Board's letter No. TCR/1078/GST/2020/15/3325222 dtd.13.09.2021 regarding " **Issuance of Credit Note through GSTM for refund of GST** " which is self explanatory for information and necessary action at your end.

The above letter is the Corrigendum of Railway Board's letter No.TCR/1078/GST/2020/15/3325222 dtd.18.08.2021 (Circulated vide this office Commercial Circular No. 285(GC)/2021 dtd.19.08.2021)

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078/GST/2020/15/3325222 dtd.13.09.2021

Encl: As above (01 Page)



(Anil Kumar S)

Dy. Chief Commercial Manager (FS)

No.CCM/443 /GST/Policy/Pt

Dt.13.09.2021

Copy to:-

All Station Managers/Goods and Parcel Supervisors/ Commercial Supervisors/Siding clerks/Booking Clerk in charges/Parcel Clerk/ Weigh Bridge clerks/City Booking 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/KRty, SDGM/ECoR/BBS, Chairman/RCT, Dy.CVO(T)/ECoR/BBS, Dy.COM(FOIS)/ECoR/BBS, PO/RCT/ BBS, COA(FOIS)/NDLS, Audit Officer/ BBS, Rates Section/ CCM/ ECoR/BBS, DRM: KUR, SBP, WAT/ECoR, Sr.DOM: KUR,SBP,WAT/ECoR, Sr.DFM: KUR,SBP,WAT/ECoR, CRIS/NDLS, Sr.DCM: KUR,SBP,WAT/ECoR, Dy.CCM(Claims)/ ECoR/ BBS, FA & CAO : ECoR/BBS, FA&CAO(T)/ ECoR/BBS, Traffic Manager : VZP, Paradeep Port Trust /Paradeep.



(Anil Kumar S)

Dy. Chief Commercial Manager (FS)

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

No.TCR/1078/GST/2020/15/3325222

Dated : 13th September, 2021

Principal Chief Commercial Manager,
All Zonal Railways.

Sub.: Issuance of Credit Note through GSTM for refund of GST.

Ref.: Board's letter no.TCR/1078/2017/16 pt dated 12.06.2020 & 08.03.2018.

CORRIGENDUM

Reference above and Board's letter of even number dated 18th August, 2021. Para 3. of this letter may please be read as under:

3. Credit Notes for the Financial Year can be issued only up to 30th September of next year. So, for refunds processed against Railway Receipt issued in the financial year 2020-21, credit notes can be issued only up to 30th September, 2021. Similarly, for current financial year i.e. 2021-22, credit notes can be issued upto 30th September, 2022.

This issues in consultation with Associate Accounts Directorate of Ministry of Railways.


(Mahender Singh)
Deputy Director(Rates)-II
Railway Board
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