

पूर्व तट रेलवे / EAST COAST RAILWAY



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

Commercial Circular No:128(GC)/2024

Date: 03.04.2024

Sub: Action points for GST compliances-31st March 2024

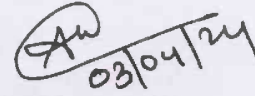
Ref:(i)Finance Department/ECOR's No. ECoR/Accts/BBS/GST/Circular/02/3441 dtd 28.03.2024.
(ii)Railway Board's letter No.2017/AC-II/1/6/GST main/Vol.IV dtd.22.03.2024(RBA No.09/2024 dtd.22.03.2024)

Enclosed please find herewith a copy of the Railway Board's letter No . 2017/AC-II/1/6/GST main/Vol.IV dtd.22.03.2024 (RBA No.09/2024 dtd.22.03.2024) regarding "Action Points for GST compliances -31st March 2024),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/02/3441 dtd 28.03.2024


03/04/24

(A.K.Senapati)

Dy. Chief Commercial Manager (FS)

Date. 03.04.2024

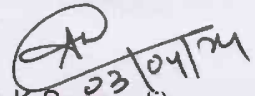
No.PCCM/443 /GST/Pt./Policy

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.


03/04/24

(A.K.Senapati)

Dy. Chief Commercial Manager (FS)



EAST COAST RAILWAY

ccm/ES
2/4

Office of the
Principal Financial Advisor
Bhubaneswar

No.ECoR/Accts/BBS/GST/Circular/02/ 344)

Dt.28/03/2024

To

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

Dy.cem/ES
2/4

Sub: Action points for GST compliances-31st March 2024

Ref: Railway Board's Lr.No.2017/AC-II/1/6/GST Main/ Vol.IV Dt.22.03.2024
(RBA No.09/2024)

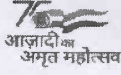
Please find enclosed herewith the Railway Board's Letter No. 2017/AC-II/1/6/GST Main/ Vol.IV Dt.22.03.2024 (RBA No.09/2024) in connection with Action points for GST compliances-31st March 2024 for information and necessary action.

Aem/ES

Encl: As above

Chufol
28324

AFA(T-II)
For PFA/ECoR



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



RBA No. 09/2024
GST Circular No.01/2024

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

New Delhi, dated 22.03.2024

General Managers,
All Zonal Railway/Production Units

Sub: Action points for GST compliances - 31st March 2024

Certain compliances are to be undertaken at the year-end as envisaged in GST Act and corresponding rules made thereunder. The instant circular highlights 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 2023-24 may be finalised latest by 31st March 2024.
- 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 2024 to ensure availment in FORM GSTR-3B for the tax period of March 2024.
- 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 2024.
- d. It is pertinent to note that any reversal done post filing of FORM GSTR-3B for tax period of March 2024 in compliance with rule 42(2), shall attract interest @18% p.a. to be computed with effect from 1st April 2024.

I/3091758/2024

PCCM
9**2. Serial Number of documents issued:**

In line with the provisions of GST laws such as Rule 46, Rule 49, Rule 52 and 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 2024, documents for outward supplies issued by Zonal Railways and Production Units shall commence with new and unique serial number.

3. 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.

Above actions are in addition to periodical compliances (such as filing of FORM GSTR-1, FORM GSTR-3B etc.) for the tax period of March 2024.

Signed by

Vipul Tripathi

Date: 22-03-2024 15:05:32

(Vipul Tripathi)
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