



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

RBA No. 131/2017
GST Circular No.58/2017

No. 2016/AC-II (CC)/IPAS/37/7(ZR)

New Delhi, dated 22.09.2017

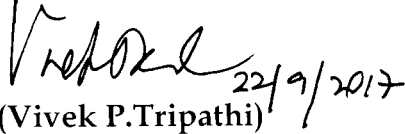
**Principal Financial Advisers,
All Zonal Railways and Production Units.**

Sub: Development of Module for Imprest bill passing in IPAS (GST enabled).

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Please find enclosed GM/AIMS, CRIS' letter no. 2016/CRIS/NDLS-  
HQ/AIMS/Implementation/AIMS/11Zones/0024/Pt-2 dated 13.09.2017 on the above  
subject. The snapshots of the screens of modules are also attached.

Kindly ensure compliance.

DA: As above

  
(Vivek P.Tripathi)  
Director Finance/CCA  
Railway Board

Copy to:

M.D., CRIS, Chanakyapuri, New Delhi - for information

Nr. 330735/2017/Adv (A/c.s)

129

CENTRE FOR RAILWAY INFORMATION SYSTEM  
CHANAKYAPURI NEW DELHI-110001

No. 2014/CRIS/NDLS-HQ/AIMS/Implement/AIMS/11Zones/0024/Pt-2 Dated: 13.09.2017

Of/Adv  
Rail Board  
Rail Bhavan  
New Delhi

Advisor Accounts  
Railway Board  
Rail Bhavan  
New Delhi

Sub: Development of Module for Imprest bill passing (GST enabled) in IPAS.

Imprest Bill Module (GST enabled) has been developed and made available to the Railways on 13.09.2017 for passing of imprest bills in IPAS.

pl keep  
in sync  
with

Previously in the non-GST regime the amount of all the invoices put together was passed as one item. In the new module each invoice is now being captured for basic amount and tax liability including reverse charge.

Snapshots of the screens of module are attached herewith. The module can be accessed through website of [www.aims.indianrailways.gov.in/IPAS](http://www.aims.indianrailways.gov.in/IPAS) as per the following menu navigation:-

1. Login to IPAS Portal.
2. Navigate to IC.
3. Select Bill Passing
4. Select Imprest Bill (GST).

The above is for information please.

JDA  
AC/Amard  
Please see  
the details  
to all phy  
and IPAS  
V  
10/9

14/9/17

AC-IT  
PR  
14/9/17  
14/9/17

S. J. Jain  
14.9.17  
(Sanjeev Jain)  
GM/AIMS

Copy to: FA&CAO/NR & FA&CAO/WR (being the Nodal Railways) may suggest further modifications and improvements if any to the above module.



**IC**  
 Vetting  
 Registration  
 Bill Passing  
 CO7  
 Queries  
 Master Codes  
 Reports

**Imprest Bill Passing(GST)**

Invoice Details    Reverse Charge(GST)

Bill Header

Section\*     Accounting Unit    0701

CO6 Number\*    07010117004132    CO6 Date    13-SEP-2017

Bill Type        Bill Sub Type   

Recipient Name    7HQML9562 MEDICAL DIRECTOR, CENTRAL HOSPITAL (LOCAL)

GSTIN Of Recipient    19AAAGM0289C1ZG    Recipient State   

Bill Amt    249338    Bill Description    G/IMP

Basic Amt   

Taxes & Duties Amt        Passed Amt   

Deduction        Net Amt   

SPU\*   

Invoice Details

| Inv. Sr No. | Invoice No. | Invoice Dt. | Vendor Name   | Vendor State | GSTIN Of Vendor | Composite Vendor | State Supply | Invoice Value | Variable Value | Tax Amount | Reverse Charge | Act |
|-------------|-------------|-------------|---------------|--------------|-----------------|------------------|--------------|---------------|----------------|------------|----------------|-----|
| 01          | TEST        | 01-AUG-2017 | TEST SUPPLIER | WB           |                 | N                | WB           | 2000          | 2000           | 0          | Y              | Edr |



**IC**  
 Vetting  
 Registration  
 Bill Passing  
 CO7  
 Queries  
 Master Codes  
 Reports

**Invoice Details**

Bill Header

CO6 Number\*    07010117004132    Inv Sr No    01

Invoice No    TEST    Invoice Date    01/08/2017

Supplier Name    TEST SUPPLIER

Supplier State        Firm Reg(GST)   

Supplier GSTIN       Reverse Charge   

Under Composite Scheme   

Item Details

| Inv Sr No. | Goods/Services | HSN/SAC Code | Item Desc              | Qty | Unit | Rate | Value | Taxable Amount | Eligible for ITR | Allocation | Contract No | Order Code | Order Amount | HSN/ GST/ Rate | HSN/ GST/ Amount | HSN/ GST/ Rate | HSN/ GST/ Amount |
|------------|----------------|--------------|------------------------|-----|------|------|-------|----------------|------------------|------------|-------------|------------|--------------|----------------|------------------|----------------|------------------|
| 01         | Goods          | 0401         | Ultra High Temperat... |     | NOS  | 2000 | 2000  | 2000           | TI-Not Eligible  | 20712809   |             |            |              |                |                  |                |                  |
| 02         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 03         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 04         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 05         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 06         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 07         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 08         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 09         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 10         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |
| 11         | Select         |              |                        |     |      |      |       |                | --Select--       |            |             |            |              |                |                  |                |                  |



Bills

Bill Registration Detail Entry (GST)  
Guidelines

|                       |                                    |                                     |                                               |                           |                 |            |  |
|-----------------------|------------------------------------|-------------------------------------|-----------------------------------------------|---------------------------|-----------------|------------|--|
| Main                  |                                    | Details                             |                                               | TDS & Reverse Charge(GST) |                 | Deductions |  |
| Bill Header*          |                                    |                                     |                                               |                           |                 |            |  |
| Section*              | Expenditure                        |                                     |                                               | Accounting Unit           | 0101            |            |  |
| Bill Type             | SUPPLIER BILL                      |                                     |                                               | Bill Sub Type             | BALANCE Payment |            |  |
| Bill Number*          | 01011700278                        |                                     |                                               |                           |                 |            |  |
| SPU                   | 01010501 - ENGG                    |                                     |                                               |                           |                 |            |  |
| Party Name            | 010100007MALU SLEEPERS P. LTD      |                                     |                                               |                           |                 |            |  |
| Party Address         | WADI ADMINISTRATIVE OFFICE BANGALU |                                     |                                               |                           |                 |            |  |
| Party State           | MH                                 | Party Registered Under GSTIN        | Yes                                           |                           |                 |            |  |
| GSTIN Of Party        | 27AACCM1652R1Z1                    | Composition Taxable                 | No                                            |                           |                 |            |  |
| TDS Deduction For GST | No                                 | GST Payable on Reverse Charge Basis | No                                            |                           |                 |            |  |
| Bank Code             | SBIN0040196                        | Account No                          | 54037922818                                   |                           |                 |            |  |
| Invoice No            | MSMPL/CS-169-29                    | Invoice Date                        | 18-AUG-2017                                   |                           |                 |            |  |
| Invoice Amt           | 687429                             | Invoice Description                 | MANUFACTURE AND SUPPLY OF MBC SLEEPERS T-2496 |                           |                 |            |  |
| Recipient GSTIN       | --Select--                         | Supply Type                         | --Select--                                    |                           |                 |            |  |
| Place Of Supply       |                                    | State Of Supply                     | --Select--                                    |                           |                 |            |  |
| Voucher Ref           |                                    |                                     |                                               |                           |                 |            |  |
| Payment %             |                                    | Basic Amt                           | 53705                                         |                           |                 |            |  |
| Taxes & Duties Amt    | 1503750                            | Passed Amt                          | 1557455                                       |                           |                 |            |  |
| GST Deduction         | 0                                  | Other Deduction                     | 0                                             |                           |                 |            |  |
| Total Deducted Amt    | 0                                  | Net Amt                             | 1557455                                       |                           |                 |            |  |
| Forward To            | CR01EXP2018 TAA.A PAULSINGH        |                                     |                                               |                           |                 |            |  |

SAVE Cancel Print



Bills

Bill Registration Detail Entry (GST)  
Guidelines

| Main             |              | Details   |                   | TDS & Reverse Charge(GST) |      | Deductions |                |                |               |                  |                                     |            |                     |            |
|------------------|--------------|-----------|-------------------|---------------------------|------|------------|----------------|----------------|---------------|------------------|-------------------------------------|------------|---------------------|------------|
| Invoice Details* |              |           |                   |                           |      |            |                |                |               |                  |                                     |            |                     |            |
| Item No          | HSN/SAC Code | Item Desc | Qty               | Unit                      | Rate | Value      | Taxable Amount | Recipient Name | Item Category | Eligible for ITC | Estimate No                         | Allocation | Taxes/Duties Amount | Passed Amt |
| 001              | HSN          | 6810999   | ARTICLES OF CEMEN | 3029                      | NOS  | 17.73      | 53705          | 53705          | SSE/DD        | Select           | T3-Not Eligible(Credit Restriction) | 00870101   | 1503750             | 1557455    |
| 002              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 003              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 004              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 005              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 006              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 007              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 008              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 009              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 010              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |
| 011              | Select       |           |                   |                           |      |            |                |                | Select        | Select           |                                     |            |                     |            |

Taxes, Duties & Charges

Item Serial No.

HSN/SAC Code

Item Desc

To delete the Tax Pk code tax amount is 0

| S.No. | Taxes & Duties | Allocation | Rate | Tax Amt |
|-------|----------------|------------|------|---------|
| 01    | CGST           | 00844595   | 14   | 751675  |
| 02    | SGST           | 00844596   | 14   | 751675  |

SAVE Cancel Print

# AIMS

ACCOUNTING INFORMATION MANAGEMENT SYSTEM

IC Bills Stores Account

Bills

## Bill Registration Detail Entry (GST) ▶

Guidelines

Main Details TDS & Reverse Charge(GST) Deductions

### TDS Deduction From Bill for GST ▶

\* Data will be available only after saving.

| GSTIN Of Deductee | GSTIN Of Deductor | Amount Tax is deducted | TDS Amount (IGST) | TDS Amount (CGST) | TDS Amount (SGST) |
|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|
|-------------------|-------------------|------------------------|-------------------|-------------------|-------------------|

### Reverse Charge Details

| GSTIN Of Deductee | GSTIN Of Deductor | HSN/SAC Code | Taxable Amount | IGST | CGST | SGST | UGST | CESS |
|-------------------|-------------------|--------------|----------------|------|------|------|------|------|
|-------------------|-------------------|--------------|----------------|------|------|------|------|------|

SAVE Save and Forward Bill Cancel RESET

# AIMS

ACCOUNTING INFORMATION MANAGEMENT SYSTEM

IC Bills Stores Account

Bills

## Bill Registration Detail Entry (GST) ▶

Guidelines

Main Details TDS & Reverse Charge(GST) Deductions

### Deductions From Bill ▶

| Deduction Code & Desc | Allocation* | Amount* |
|-----------------------|-------------|---------|
| --Select--            | ▼           |         |
| --Select--            | ▼           |         |
| --Select--            | ▼           |         |
| --Select--            | ▼           |         |
| --Select--            | ▼           |         |

SAVE Save and Forward Bill Cancel RESET