



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

RBA No. 143/2017

GST Circular No. 63/2017

No. 2016/AC-II/01/06(CRIS)

9th October, 2017

General Managers,  
All Zonal Railways and Production Units,

**Sub :- GST-Accountal**

Railway Board had issued detailed instructions to all the Zonal Railways/PUs relating to accounting procedure for capturing Output liability and Input Tax Credits vide RBA No. 67/2017 issued on 7<sup>th</sup> June, 2017 and RBA No. 78/2017 dated 22<sup>nd</sup> June, 2017. As per these instructions, based on the transaction records available with CRIS, both in respect of computerized records as well as the information collated by Railways/PUs through batch processing mode as referred above in para 2 of RBA No. 67/2017, CRIS is required to provide invoice-wise details of output tax liability of each state separately for each Railway/PU to the designated Principal Railways by 5<sup>th</sup> of the next month pertaining to previous month. Accordingly, accounting entry was required to be made in the books of Principal Railway which is remitting GST amount. Similar accounting entries are required to be done in respect of ITC availed, for which detailed instructions were issued vide RBA No. 78/2017.

Compliance of the above instructions may be reported to Board's office in respect of July'2017 and Aug'2017 GST output liability and ITC availed by Principal Railways.

(Anjal Goyal)  
Pr. ED/Accounts

Copy to:-

1. PFAs all Zonal Railways and PUs,
2. Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi 110 021.