General Managers
All Zonal Railways/Production Units

Sub: GST - Instructions regarding actions to be taken to ensure compliance with certain provisions before September, 2018 – Reg.

As you are aware, certain provisions of CGST Act, 2017 specifies September as the time limit beyond which certain actions will be not allowed. It is, therefore, necessary to take the following actions latest by September 2018 to ensure compliance with GST provisions and to ensure that all valid credits are availed.

1. ITC on eligible inputs/ input services/ capital goods to be taken immediately

1.1 All the invoices and debit notes on which credit has not been availed so far shall be checked so that all the eligible credits not availed so far are availed latest by 30th September 2018.[Section 16(4) of CGST Act]. Railway Board vide RBA No. 70/2018 read with RBA No. 80/2018 has already issued instructions in this regard.

1.2 GSTR-2A data shall be downloaded from the GSTN portal and matched with GSTR-3B filed for July 2017 to March 2018 and the mismatched data shall be rectified latest by 30th September 2018.

1.3 Debit Note with respect to the outward supplies made during the period July 2017 to March 2018 shall be issued on or before 30-9-2018 so as to enable the recipient (buyer/ service recipient) to avail ITC.

2. GST Credit notes to be reported in GSTR 1 return for September 2018 and not later

2.1 Any Cancelled Ticket, Railway Receipt or any other document against which refund has been issued during July 2017 to March 2018, details of which has not been declared so
far, shall be declared latest in the GSTR 1 return of September 2018, so that the tax liability gets adjusted.

3. **Credit attributable to exempted supplies - Finalisation of ITC reversed on monthly basis (Rule 42/Rule 43 of CGST Rules)**

3.1 ITC attributable to supply of exempted goods or exempted services, which has been reversed on a monthly basis during the period July 2017 to March 2018 shall be finalised latest by 30th September 2018.

3.2 If the amount reversed on monthly basis is in excess of the finally calculated amount, the excess reversed credit shall be claimed by 30th September 2018.

3.3 However, if the amount reversed on monthly basis is short of the amount finally calculated, the difference in amount shall be added to the output tax liability in GSTR-3B to be filed for the month of September 2018 and such differential amount shall be paid with interest @ 18% for the period starting April 2018 till date of payment.

Strict compliance of the above may be ensured.

(Anjali Goyal)
PED/Accounts
Railway Board

Copy to:-
1. PFAs all Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.