F.No. 2016/AC-II/01/6/Vol.II

13th September, 2018

Sub: -- Modification of RRs with wrong GSTIN.

It may kindly be recalled that instructions have been issued vide RBA No. 70/2018 (GST Circular No. 22/2018) on 26th June, 2018 that the rejected data shall be segregated CRIS application group-wise for different months and concerned Directorates shall issue necessary instructions to all the concerned Zonal Railways for modification of GST rejected data. While bringing out protocol for modification of data, it was also brought out very clearly that there will be no change in the Tax Classification due to modification being done by Zonal Railways. In other words, if in the original RR, CGST and SGST has been charged, then while modifying the GSTIN of the Tax Invoice, the tax classification shall not be allowed to be modified to IGST. This is very important, because, Indian Railways would have liquidated their GST output liability on the basis of original RR in GSTR3B Return and subsequent changes in the Tax classification would result in payment of GST twice. However in order to correct the Tax classification, the person responsible for issuing RRs shall first have to issue a debit note and feed the data in the manual utility, to nullify the earlier wrongly issued Tax Invoice. Simultaneously, a fresh invoice has to be issued and fed in the manual utility bringing out the correct tax classification. It is once again re-iterated that as brought out in the circular ibid, this exercise should be done under the authorization of the nodal officer not less than JAG/SG Officer in order to ensure its authenticity. Necessary due diligence shall be exercised by the JAG/SG Officer in this regard.

The above is brought to the notice of Commercial/Stores Directorates to enable them to issue necessary directives to all the Zonal Railways and CRIS for further necessary action, as the entire modification/corrections of Invoices have to be carried out on or before 30th September, 2018. This may kindly be treated as ‘Most Urgent’.

Sd/-

(Anjali Goyal)
PED/Accounts

EDRS/G
EDTC/R

Copy for information to:-

1. DG/RS, Railway Board;
2. AM/C, Railway Board;
3. AM/F, Railway Board;

(Anjali Goyal)
PED/Accounts