

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

No. TCR/1078/2017/16 Pt.

New Delhi, dated: 12.06.2020

**Principal Chief Commercial Manager,
All Indian Railways.**

Sub : Issuance of Credit Note through GSTM for refund of GST.

A number of correspondence received from Zonal Railways and customers on the above subject indicating problems being faced by them in Refund of GST along with refund of Principal Charge and inability to avail Input Tax Credit in case of wrong/NIL entry of GSTIN in Railway Receipt.

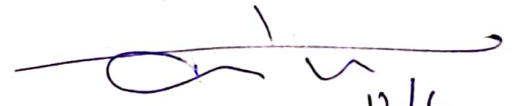
The matter has been reviewed and following is advised:

In case of :	Action to be taken
Typographical Errors made at the time of feeding GSTIN of Customer in FOIS/TMS portal or GSTIN of Consignor captured instead of intermediary or vice-versa	<p>GST Output liability has been discharged in this case. For correction of the GSTIN, following action to be taken:</p> <ul style="list-style-type: none">• In case of Invalid GSTIN that has not been uploaded in the GSTR1 of Indian Railways and all the particulars of RR are same, except this invalid GSTIN, FOIS/TMS shall make a module to get the RR corrected as per usual protocol i.e. with the approval of the concerned JAG officer. Thereafter the corrected data shall be sent to GSTM team/GSP, CRIS for upload in the GST portal;• In case where RRs have been reported in Form GSTR1 with GSTIN pertaining to the wrong customer, an amendment shall be furnished in Form GSTR-1 with correct customer's GSTIN. This correction of RR shall be carried out in FOIS/TMS portal and suitably mentioned as 'Amended' data and then sent to GSTM team, CRIS.• In case, where correction of GSTIN is resulting in change of Tax classification from Intra-State supply to Inter-State supply, IR will have to refund of CGST and SGST/UTGST paid (<i>can be done by way of short payment of CGST and SGST/UTGST</i>) and pay IGST without interest by reporting in GSTR-3B. [To be noted by GSP]

Letter/draft/sushil

Refund of Freight Charges to Customer due to any reasons	<p>In such case, a credit note needs to be issued and -</p> <ul style="list-style-type: none"> • FOIS/TMS module or Claims Module shall get the RR data that has been reported in the GST Returns from CRIS/GSTM group and suitable routine may be created by FOIS Group, CRIS to issue the Credit Note as per the Format, by linking the original RR data that has been considered in the GST Returns. • This Credit Note data shall get pushed to the IPAS, to facilitate refund of RR amount and GST thereof. <p>After refund of the amount as per the Credit Note so generated, the same shall be reported in the GST Return and the entire process gets completed.</p>
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This issues with the concurrence of Accounts Directorate of Ministry of Railways.



(Barjesh Dharmani)
Executive Director, Traffic Commercial (Rates)
Railway Board.

Copy to :

1. CAO/FOIS, CRIS Complex, Chanakyapuri, New Delhi-110 021.
2. Managing Director CRIS, CRIS Complex, Chanakyapuri, New Delhi-110 021.



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