

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

No.TCR/1078/GST/2020/15/3325222

Dated: 18th August'2021

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


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

Ref.: Board's letter no.TCR/1078/2017/16 pt dated 12.06.2020 & 08.03.2018.

Reference above, following protocols are required to be followed for issuing a credit note in case of refund of amount charged in Railway Receipt:

1. Credit Notes should have corresponding reference to the original Railway Receipt Number issued.
2. GST amount shall be refunded only if GST is collected in the Railway Receipt. For example, if ₹100/- is the basic amount of Railway Receipt and GST @5% is charged which amounts to ₹5/-; and out of ₹100/- if ₹10/- is proposed to be refunded, then corresponding GST amount @5% on ₹10/- say ₹0.50 shall also be refunded. If there is no GST charged in the original Invoice (Railway Receipt), then there can be no refund of GST.
3. Credit Notes for the financial year can be issued only up to 30th September of next year. So, for Railway Receipt issued in the current Financial year can be issued only up to 30th September, 2021.
4. Credit Notes so issued in FOIS system shall be reported to CRIS-GST group clearly indicating that these are refund, so that Indian Railway can adjust the amount of GST refunded in the GSTR1 Return and the same gets reflected in customer GST portal too.
5. Zonal Railways may also be requested to get in touch with the nodal GST Cell in Accounts Department, besides GST Consultants engaged to ensure GST compliances.

This issues in consultation with Associate Accounts Directorate of Ministry of Railways.


18-8-21

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Copy to: CAO/FOIS and MD/CRIS, with a request to arrange to initiate necessary action facilitating the customer to have Credit Note facility through TMS.