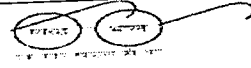


दक्षिण पूर्व मध्य रेलवे / SOUTH EAST CENTRAL RAILWAY



कार्यालय / Office of the
प्रधान मुख्य वाणिज्य प्रबंधक / Principal Chief Commercial Manager,
बिलासपुर - (छ.ग.) Bilaspur (C.G)

दर परिपत्र स.177(माल)/2019

Rates Circular No. 177 (G)/2019

सं No. C/SECR/BSP/GST/Policy /6427

दिनांक / Date: 15.10.2019

All Station Managers & Superintendents, Goods Supervisors, Goods Clerks & Siding Clerks,
Weigh Bridge Clerks. All CCIs, CIs of SECR.

Copy for information and necessary action to:

DRM: SECR/BSP, NGP, RAIPUR.

Sr. DCMs, Sr.DOMs: SECR/NGP, BSP, RAIPUR. Commercial Control: SECR/BSP:

ARMs: SECR/BIA, KRBA, SDL, BRJN. Principal Director of Audit/SEC Railway/Bilaspur.

FA&CAO, COM, CFTM, CME, CE, CEE, SDGM and CPRO: SECR/BSP.

FA&CAO(T), Dy. FA&CAO(T), Sr. AFA(TA): SECR/BSP

विषय / Sub: Modification of GSTIN details of Customer.

Enclosed please find herewith Railway Board's letter No.TCR/1078/2019/01
dt.14.10.2019 for your information and necessary action.

कृपया सभी संबंधित कर्मचारी नोट करें एवं तदनुसार कार्यवाही करें।

Encl: 03 (Three pages)

(एस. एम. गोन्डाने)

उप मुख्य वाणिज्य प्रबन्धक / पण्य
कृते प्रधान मुख्य वाणिज्य प्रबन्धक

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

TCR/1078/2019/01

New Delhi dated: 14.10.2019
To be issued through uploading

**PCCM,
All Indian Railways.**

Sub: Modification of GSTIN details of Customer.

Ref: This office letter of even No. Dated:26.9.2019

Please find enclosed a copy of letter No. 2017/AC-II/1/6/GST/Main/Vol.III RBA No. 87/2019, GST Circular No. 24/2019 dated 27.09.2019 issued by Accounts Directorate of Railway Board regarding Modification of GSTIN details of Customer in case where consignor & consignee are the same.

On the basis of above, a letter No.2017/CRIS/NDLS-HQ/FIN/GST/MISC/0212/PT-1 dated 03.10.2019 issued by GM/Finance/CRIS endorsing a copy to Director Traffic Commercial (Rates) Railway Board requesting FOIS to make necessary arrangement for issuance of credit/debit note on the urgent basis and ensure that no change in the tax classifications or valid GSTIN is made in FOIS system on existing invoices, else it will result in rejection of modified invoices as duplicate, denying due credit to the freight payee.

It is requested that necessary action be taken to issue "Credit Note" in case of change in GSTIN details.

DA: as above

Shilpi Bishnoi
14/10/19
(Shilpi Bishnoi)
Director Traffic Comml. (Rates)
Railway Board



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

RBA No. 87/2019
GST Circular No. 24/2019

2017/AC-II/1/6/GST/Main/Vol.III

27th September, 2019

**General Managers
All Zonal Railways/Production Units**

Sub :- Modification of GSTIN details of Customers.

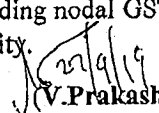
Ref:- Railway Board's letter No. TCR/1078/2019/1 dated 26.9.2019.

-X-X-X-

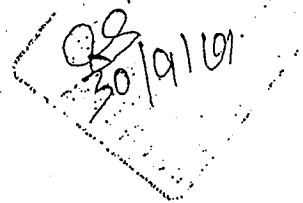
Kindly refer to Traffic Commercial Directorate's letter mentioned above. In this regard, as clarified in RBA No. 102/2018, following instructions needs to be kept in view:-

- GSTIN modification shall not cause change in the Tax Classification. For example, if by modifying the GSTIN of Railway Customer, IGST charged in the original transaction gets changed to CGST/SGST or vice versa, then **Credit Note** will have to be issued by the concerned Railways and simultaneously modification should be done. Otherwise, Railway will be paying double tax on the same transaction.
- While modifying the GSTIN that is resulting in change of Tax classification, the CRIS system will mandatorily capture the credit note issued and both the credit note and modified invoice shall be reported in the GST Returns.
- GSTIN modification without change of Tax classification may all be permitted. However **all the modification shall only be authorized by at least JAG/SG Officers and above.**

The above may be brought to the notice of all the Departments including nodal GST Cell for strict compliance. This issues with the approval of competent authority.


(V.Prakash)
**Joint Director/Accounts
Railway Board**

- Copy to 15/15
1. PED/Finance, Railway Board;
 2. EDTC/R, Railway Board;
 3. PFAs of all Zonal Railways and Production Units;
 4. PCCMs of all Zonal Railways;
 5. All EDs of the ED level Empowered Committee in Railway Board;
 6. All Directors of GST Cell, Railway Board.
 7. Managing Director, Centre for Railway Information Systems, Chanakyapuri, New Delhi.
 8. Director/Finance, CRIS, New Delhi.
 9. GM/GSTM, CRIS, New Delhi.


30/9/19

o/c

DD/KCR

San 26

CENTRE FOR RAILWAY INFORMATION SYSTEMS
Chanakyapuri, New Delhi – 110 021

NO: 2017/CRIS/NDLS-HQ/FIN/GST/MISC/0212/PT-1

Dated: 03-10-2019

Sub: Modifications of GSTIN details of Customer

Ref: Letter No. 2017/AC-II/1/6/GST/Main/Vol.III dated 27-09-2019

Attention is invited to the letter of Director Traffic Commercial (Rates), Railway Board dated 26-09-2019 addressed to Principal Chief Commercial Manager, Indian Railways regarding modifications of GSTIN details of Customer. The clarification regarding the entry in the FOIS System is detailed vide Railway Board's letter No; 2017/C-II/1/6/GST/MAIN/Vol.III dated 27-09-2018 (copy enclosed). It may therefore be ensured that no change in tax classifications in GSTIN is made in the original invoices. Modifications, if required should be only done on the basis of credit notes only.

A review of invoices rejected from GSTIN have indicated that in many instances valid GSTIN Number on an invoice has been replaced with another valid GSTIN Number resulting in rejection of such invoices by GSTIN as duplicating invoices. It is therefore, requested that modifications of GSTIN should be carried out only in cases of invalid GSTIN. In case modifications of valid GSTIN are required, a process of credit note should be followed wherein old invoice needs to be cancelled giving credit and fresh invoice with a different invoice number with valid GSTIN should be made.

FOIS may therefore ~~make~~ necessary arrangement for issuance of credit/debit note on an urgent basis and ensure that no changes in the tax classifications or valid GSTIN is made in FOIS system on existing invoices, else it will result in rejection of modified invoices as duplicate, denying due credit to the freight payee//


(Preeti Jha)
GM/Finance)

GM/FOIS/CRIS

✓ Copy to: Director Traffic Commercial (Rates), Railway Board