

SOUTH EAST CENTRAL RAILWAY



Office of the
Principal Chief Commercial Manager
Bilaspur 495004 (C.G)

Rates Circular No.186 (G)/2021

No. C/SECR/BSP/GST / Policy/

Date:19.08.2021

All SMs/CSMs, CCs/CGSs & 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.

PFA,PCOM, CFTM, PCME, PCE, PCEE, SDGM and CPRO: SECR/BSP.

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

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


Ref: Railway Board's letter no.TCR /1078/GST /2020/15/3325222 dated 18.08.2021

उपर्युक्त विषयक रेलवे बोर्ड के पत्र संख्य TCR /1078/GST /2020/15/3325222 dated 18.08.2021

आपके सूचनार्थ एवं आवश्यक कार्यवाही हेतु संलग्न है।

All concerned staff please note and act accordingly.

Encl: As above


(T.Padmamohan) 19/08
Chief Claims Officer

327681/2021/O/o Dy. CCM/FS/HQSECR

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

(Mahender Singh)
Deputy Director(Rates)-II
Railway Board
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011- 2304 7374

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.