

**SOUTH CENTRAL RAILWAY
VIJAYAWADA DIVISION**

Divisional Office,
Commercial Branch,
Vijayawada.
Date: 23.09.2020.

No. B/C.473/GST/Goods/2020-21

All SSs/SMRs/CGSRs/CPSRs/CBSRs/GSRs/
HGCs/SGCs/CCSRs/Siding Clerks of BZA Divn.

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

Ref: (1) Rly. Board letter No. TCR/1078/2017/16 Pt. dtd: 12.06.2020.

(2) Rly. Board letter No. TCR/1078/GST/2020/15/3325222 dtd: 22.09.2020.

(3) Dy.CCM/FS/SC letter No. C.268/P/GST/Refund dtd: 08.09.2020.

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Please find enclosed copy of Railway Board's letter cited under reference (1), wherein Board has advised the action to be taken regarding issuance of Credit Note through GST Module (GSTM), in cases of correction of customers' GSTIN, resulting in change of Tax classification.

A copy of message received from OCC/CRIS regarding Credit Note functionality in GST module is also enclosed for information and necessary action.

The following are the key excerpts in the message:

1. Credit note shall be issued only against Tax invoices which were issued during Financial Year 2019-20.
2. The same shall be allowed to be reported only till 30.09.2020.
3. Credit note shall only be issued for B2B invoices with valid GSTIN of the recipient in the original invoice.
4. The tax invoices generated for un-registered customers (without any customer's GSTIN) shall not be allowed for Credit note generation and adjustment.

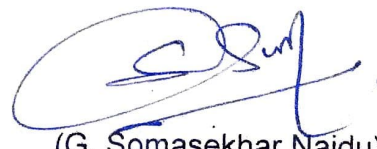
Process of modification of GSTIN:

1. The existing GST modification task is a two step process.
2. Divisional authority shall first enter the modification details and then Zonal authority shall approve the changes.
3. Same process shall be followed in this case also and the correction slip generated by the system shall have reference to all the three invoices i.e., Original Tax invoice, Credit Tax invoice, Revised Tax invoice.
4. Once, the GST Tax invoice is modified and approved by the Zonal Authorities, the modified tax invoices (Credit Tax Invoice, Revised Tax Invoice) shall be provided to GSTM server for further processing and upload to the GST server.

In this regard, all the staff concerned are advised to inform all the freight customers to apply for change of GSTIN for the freight transactions pertaining to FY 2019-20, in cases of typographical errors made at the time of feeding GSTIN of customer in FOIS/TMS portal or GSTIN of consignor captured instead of consignee or vice-versa. Any modifications that result in change of tax classification from CGST to SGST/UTGST and vice-versa, shall only be done if the customer is both consignor as well as consignee in the transaction.

However, time left is very short as the entire transactions needs to be got done in FOIS application on or before 30.09.2020. It is requested that immediate action should be initiated.

Encl: As above.



(G. Somasekhar Naidu)
DCM//BZA
For Sr.DCM/BZA

267

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 (can be done by way of short payment of CGST and SGST/UTGST) and pay IGST without interest by reporting in GSTR-3B. [To be noted by GSP]

Letter/draft/hushil

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

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

New Delhi, dated:22.09.2020

Principal Chief Commercial Managers, Copy to: GM/CRIS/FOIS, New Delhi
All Zonal Railways.

Sub: Correction of GSTIN.

Ref: Board's letter No.TCR/1078/2017/16 pt. dated 12.06.2020

Reference above, in order to resolve the issues of correction of GSTIN, it is advised that RR/Tax Invoice issued prior to FY 2019-2020 is not allowed to be modified as the same is time barred.

As per GST Law, Invoice issued for a particular financial year can be subjected to modification up to 30th September of the following year only. So, **for transaction prior to financial year 2019-2020, this is time barred.**


In respect of those RR/Tax Invoices issued in the current financial year, without indicating of customer GSTIN, it is mentioned that the same has been reported as B2C transaction and accordingly Tax has been deposited with the Government. In case it is decided that the RRs have been issued without GSTIN of customer, then a new Tax Invoice has to be issued clearly indicating the Customer GSTIN, with a remark that this Invoice is issued in lieu of earlier RR. Simultaneously, Credit Note needs to be issued. This is must because, in the current month's GST Return, the earlier invoice reported needs to be nullified by reporting the Credit Note issued now as B2C category and then reporting of fresh invoice in B2B category.

However, time left is very short as the entire transactions needs to be got done in FOIS application on or before 30.9.2020. It is requested that Immediate action should be initiated.

CRIS (FOIS) and CRIS(GSTM) team needs to coordinate with each other besides concerned Commercial Department of the Zonal Railway concerned. It will also need to be ensured that there is no additional tax liability on Railways. On the entire transaction, Indian Railways has discharged the tax liability under B2C sector.

This issues with the approval of the Accounts Directorate of Ministry of Railways.

(this disposes off WCR's letter No.HQ/C/GST Cell/228/R.B.Corres. dated 03.09.2020. WCR is requested that action taken for non-mentioning of GSTIN be advised to Board. Also disposes off WR's letter No.C.358/100/FM/GST-Consign dated 27.07.2020)



(Mahender Singh)
Deputy Director, Traffic Commercial (Rates)
Railway Board.

E-395947
09/09



J-8

Office of the Principal Chief Commercial Manager
South Central Railway, Ministry of Railways, Government of India
Rail Nilayam, Secunderabad-500025 (Telangana)

C.268/P/GST/Refund

Dt.: 08.09.2020

Sr.DCMs/SC, BZA, GTL, HYB, NED & GNT

Sub: Issuance of Credit Note through GSTM for refund of GST.
Ref: Railway Board's letter No.TCR/1078/2017/16 Pt.dated 12.06.2020.

Please find enclosed copy of Railway Board's letter cited above, wherein Board has advised the action to be taken regarding issuance of Credit Note through GST Module (GSTM), in cases of correction of customers' GSTIN, resulting in change of Tax classification.

A copy of message received from OCC/CRIS regarding Credit Note functionality in GST module is also enclosed for information and necessary action.

The following are the key excerpts in the message:

1. Credit note shall be issued only against Tax invoices which were issued during FY 2019-20.
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4. The tax invoices generated for un-registered customers (without any customer's GSTIN) shall not be allowed for Credit note generation and adjustment.

Process of modification of GSTIN:

1. The existing GST modification task is a two step process.
2. Divisional authority shall first enter the modification details and then Zonal authority shall approve the changes.
3. Same process shall be followed in this case also and the correction slip generated by the system shall have reference to all the three invoices i.e., Original Tax invoice, Credit Tax Invoice, Revised Tax invoice.
4. Once, the GST Tax invoice is modified and approved by the Zonal Authorities, the modified tax invoices (Credit Tax Invoice, Revised Tax invoice) shall be provided to GSTM sever for further processing and upload to the GST server.

Divisions are advised to inform all the freight customers to apply for change of GSTIN for the freight transactions pertaining to FY 2019-20, in cases of typographical errors made at the time of feeding GSTIN of customer in FOIS/TMS portal or GSTIN of consignor captured instead of consignee or vice-versa. Any modifications that result in change of tax classification from CGST to SGST/UTGST and vice-versa, shall only be done if the customer is both consignor as well as consignee in the transaction.

It is advised to expedite any such modifications at Division level and the same may be sent through GST module to the Zonal Authority for approval as advised above.

Encl: As above

मंडल रेलवे वाणिज्य का कार्यालय
Office of the Divl. Railway Manager (Commercial)

21 Sep 2020

दक्षिण मध्य रेलवे, विजयवाडा
S.C. RAILWAY, VIJAYAWADA.

(B.D.Christopher)
Dy.CCM/FS

for Principal Chief Commercial Manager

Sr. DCM _____
DCM _____
DCM-I _____
ACM-I _____
ACM-II _____
CHOS *Enright* _____
INSPECTOR _____
DEALER _____

JM : OCC STATION FOR : NRHQ SUBJECT : IMPORTANT: ISSUANCE OF CREDIT NOTE THROUGH F

ST: DCM

REF: RAILWAY BOARD'S LETTER NO. TCR/1078/2017/16 PT. DATED 12.06.2020.

MESSAGE : 265

DATE :

TO, PCCM, ALL ZONAL HQ,
ALL CCM/FM, ALL ZONAL HQ,
ALL SR.DCM/WDCM, ALL DIVISIONAL HQ,
ALL ZONAL/DIVISIONAL HQ,
ALL TMS LOCATIONS

COPY TO:
AMC, EDITC/RATES, RAILWAY BOARD
CAO/FOIS, CPM/FOIS, CAO/FOIS OFFICE.

AS PER THE INSTRUCTIONS ISSUED BY RAILWAY BOARD VIDE THE ABOVE REFERRED LETTER, THE EXISTING GST MODIFICATION TAX HAS BEEN MODIFIED TO CATER TO THE CREDIT NOTE FUNCTIONALITY BASED ON THE DISCUSSION WITH GSTM GROUP OF CRIS WHICH HANDLES THE GST DATA OF INDIAN RAILWAYS.

CREDIT NOTE SHALL BE ISSUED ONLY AGAINST TAX INVOICES WHICH ARE BEING ISSUED DURING FY 2019-20 AND THE SAME SHALL BE ALLOWED TO REPORT ONLY TILL 30.09.2020. THE OLDER CASES SHALL NOT BE ALLOWED TO BE MODIFIED THROUGH THE SYSTEM. VALIDATION CHECKS FOR THE SAME HAVE BEEN IMPLEMENTED. CREDIT NOTE SHALL ONLY BE ISSUED FOR B2B INVOICES WITH VALID GSTIN OF THE RECIPIENT IN THE ORIGINAL INVOICE. THE TAX INVOICES GENERATED FOR UNREGISTERED CUSTOMERS (WITHOUT ANY CUSTOMER'S GSTIN) SHALL NOT BE ALLOWED FOR CREDIT NOTE GENERATION AND ADJUSTMENT.

THE EXISTING GST MODIFICATION TASK IS A TWO STEP PROCESS. DIVISIONAL AUTHORITY SHALL FIRST ENTER THE MODIFICATION DETAILS AND THEN ZONAL AUTHORITY SHALL APPROVE THE CHANGES. SAME PROCESS SHALL BE FOLLOWED IN THIS CASE ALSO AND THE CORRECTION SLIP GENERATED BY THE SYSTEM SHALL HAVE REFERENCE TO ALL THE THREE INVOICES i.e., ORIGINAL TAX INVOICE, CREDIT TAX INVOICE, REVISED TAX INVOICE.

ONCE THE GST TAX INVOICE IS MODIFIED AND APPROVED BY THE ZONAL AUTHORITIES, THE MODIFIED TAX INVOICES (CREDIT TAX INVOICE, REVISED TAX INVOICE) SHALL BE PROVIDED TO GSTM SERVER FOR FURTHER PROCESSING AND UPLOAD TO THE GST SERVER.

ALL CONCERNED ARE REQUESTED TO TAKE A NOTE OF THE ABOVE.

THIS IS FOR INFORMATION AND FURTHER NECESSARY ACTION.

FROM,
OCC/CRIS/HQ

FROM : OCC/CRIS Sent At : 17:22:06 On 25-06-2020 Message Category : INFORMATION
Sent By User Id :BDV Client Id :172.16.4.177

instead of consignee or vice-versa. Any modifications that result in change of tax