



दक्षिण मध्य रेलवे // SOUTH CENTRAL RAILWAY
विजयवाडा मंडल // VIJAYAWADA DIVISION

मं.रे.प्र.का कार्यालय, वाणिज्य विभाग, विजयवाडा
Office of the Divisional Railway Manager, Commercial, Vijayawada

नं/No.B/C.473/GST Refund/2021-22

दिनांक / Date: 20.09.2021.

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

Sub: Generation of Credit note through FOIS/TMS for refund of GST – Reg.
Ref: (1) RB Ir No. TCR/1078/GST/2020/15/3325222 dtd: 18.08.2021.
(2) Dy.CCM/Claims Ir No. C/Raghu/SC/6092045000774/19/5 dt: 16.09.21.
&&&

With reference to the Railway Board letter, guidelines should be followed for issuing a credit note in case of refund of GST amount charged in Railway receipts.


Vide Hqrs letter under reference (2), credit note can be generated against the Tax Invoices collected for the period starting from **01.04.2020 to 31.03.2021** and the last date for generation of credit note through FOIS/TMS is **30th September 2021**.

In this regard, **User Manual** for generation of credit note through FOIS/TMS for refund of GST amount against Tax invoices generated by FOIS is enclosed herewith for ready reference.

Therefore, you are advised to generate the Credit note duly following the guidelines given in user manual and submit the FOIS generated credit advice statement to **this office by 22.09.2021** so as to send the Hqrs for arranging refund of GST to the customers.

TREAT THE MATTER AS MOST URGENT.

Encl: (1) Railway Board letter
(2) Hqrs letter &
(3) User Manual


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

Copy to: All CCIs of BZA Division: He is advised to guide the staff at your respective locations on generation of credit note and ensure to submit the statement by **22.09.21**.

Copy to: Sri KVSBS Srinivas, CCI/Sr.DCM/O/BZA: He is appointed as nodal inspector of the Division for any assistance required in this matter.

SOUTH CENTRAL RAILWAY

Headquarters Office
Comml. (Claims)Branch,
Rail Nilayam, 1st floor,
Secunderabad - 500 025.
Date: 16.09.2021.

No.C/Raghu/SC/6092045000774/19/5

Sr.DCM/SC, HYB, BZA, GTL, GNT, NED

Sub:-Generation of Credit note through FOIS/TMS for refund of GST-Reg.
Ref: -1) RB/Lt./No.TCR/1078/GST/2020/15/3325222 DATED 18.08.2021.
2) OCC/CRIS/HQ message dated 25/08/21
3) PCCM Lt.No.C.268/P/Goods/GST/Vol.V DATED 14.09.2021.

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With reference (1) of Railway Board letter cited above, CRIS was advised for provision/Development of software connecting FOIS for issue of Credit Note, to enable processing refund of GST

Further, with reference to the FOIS message cited (2) above from OCC/CRIS/HQ message dated 25/08/21 @ 16:15hrs, wherein it was informed that provision of Issuing Credit Note is enabled in FOIS. (Copy enclosed)

Credit note can be generated against the collection Tax Invoices for the period starting from 01.04.2020 to 31.03.2021 and the last date for generation credit note through FOIS/TMS is 30th September 2021. A list of cases for which refund of freight and other charges which were processed during last financial year by this office(SC-8, HYB-1, BZA-10,GTL-2, GNT-1, NED-1) is enclosed herewith for which Credit Note is to be generated **from the respective FOIS/TMS locations before 30th Sep'2021.**

You are advised to instruct the staff immediately at the Station/Sidings to generate the Credit Note duly following the guidelines given by CRIS/HQ. The FOIS generated credit advice statement may be submitted to this office by **22.09.2021** to arrange refund of GST to the customers.


The following staff have been nominated for any assistance required in this matter:

- 1) K.Sai Kumar CI/CCO/O/SC (7989895760)
- 2) K. R. K. RAJU CCI/CCO/O/SC (9951597872)
- 3) M. HARIRAM CCI/CCO/O/SC (9701370185)

The matter may be treated as most urgent.

This has the approval of CCM/Caims&Catg.

- Encl: 1) RB/Lt./No.TCR/1078/GST/2020/15/3325222 DATED 18.08.2021.
2) OCC/CRIS/HQ message dated 25/08/21
3) PCCM Lt.No.C.268/P/Goods/GST/Vol.V DATED 14.09.2021.


(B.V. RAM PRASAD)
Dy.CCM/Claims/HQrs
for Chief Comml.Manager(Cl & Ctg.)

Copy to Dy.CCM/FS for information please

Message

Message from OCC 25/08/21 16.15

SUBJECT: GENERATION OF CREDIT NOTE FOR REFUNDS PROCESSED BY CLAIMS AGAINST FOIS TRANSACTIONS

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

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

REF: RAILWAY BOARD'S LETTER NO. TCR/1078/2017/16 PT. DATED 12.06.2020 AND
TCR/1078/GST/2020/15/3325222 DATED 19.02.2021.

AS PER THE INSTRUCTIONS ISSUED BY RAILWAY BOARD VIDE THE ABOVE REFERRED LETTER, FOIS APPLICATION HAS BEEN ENHANCED TO CAPTURE THE REFUNDS BEING PROCESSED BY CLAIMS DEPARTMENT AND GENERATION OF CREDIT NOTE FUNCTIONALITY.

TO IMPLEMENT THESE INSTRUCTIONS, A NEW SCREEN HAS BEEN DESIGNED IN FOIS/TMS APPLICATION TO ALLOW THE RAILWAY USERS AT THE STATION LEVEL TO THE GENERATE CREDIT NOTE TAX INVOICE FOR REFUNDS PROCESSED THROUGH CLAIMS BASED ON THE DISCUSSION WITH GSTM GROUP OF CRIS WHICH HANDLES THE GST DATA OF INDIAN RAILWAYS.

ONCE THE REFUND CREDIT NOTE GST TAX INVOICE IS GENERATED, THE SAME SHALL BE PROVIDED TO GSTM SERVER FOR FURTHER PROCESSING AND UPLOAD TO THE GST SERVER.

A DETAILED USER MANUAL DOCUMENT HAS BEEN PREPARED ON THE SAME AND IS BEING PLACED ON THE GUIDELINES SECTION OF FOIS WEBSITE FOR REFERENCE OF RAILWAY USERS.

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

THIS IS FOR INFORMATION AND FURTHER NECESSARY ACTION.

FROM,
OCC/CRIS/HQ



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

No.C.268/P/Goods/GST/Vol.V

Dt: 14.09.2021

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

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

- Ref: 1) Railway Board's letter No.TCR/1078/GST/2020/15/3325222 dated 18.08.2021.
2) Railway Board's Corrigendum No.TCR/1078/GST/2020/15/3325222 dated 13.09.2021.

Please find enclosed copy of Railway Board's letter cited above, wherein the following protocols for issuing Credit note in case of refund of GST amount charged in Railway receipt are issued:

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 Rs.100/- is the basic amount of Railway Receipt and GST @ 5% is charged, which amounts to Rs.5/-, and out of Rs.100/- if Rs.10/- is proposed to be refunded, then corresponding GST amount @ 5% on Rs.10/- say Rs.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 upto the 30th September of next year. So, for refunds processed against Railway Receipt issued in the financial year 2020-21, Credit notes can be issued only upto 30th September 2021. Similarly, for current financial year i.e., 2021-22, credit notes can be issued upto 30th September 2022.
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. Divisions are requested to get in touch with the nodal GST Cell in Accounts Department, besides GST consultants engaged to ensure GST compliances.

It is advised to take necessary action as per the above protocols advised by Railway Board and ensure GST compliances.

Encl: As above

Signed by Bula Daniel

Christopher

Date: 14-09-2021 11:41:22

(B. Daniel Christopher)

Dy.CCM/FS

for Principal Chief Commercial Manager

Copy to - Dy.CCM/IT, Dy.CCM/PRS, Dy.CCM/Claims for information and necessary action please.

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
mahender.0066@gov.in
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.

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

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

Dated : 13th September, 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.

CORRIGENDUM

Reference above and Board's letter of even number dated 18th August, 2021. Para 3. of this letter may please be read as under:

3. Credit Notes for the Financial Year can be issued only up to 30th September of next year. So, for refunds processed against Railway Receipt issued in the financial year 2020-21, credit notes can be issued only up to 30th September, 2021. Similarly, for current financial year i.e. 2021-22, credit notes can be issued upto 30th September, 2022.

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


13.09.2021
(Mahender Singh)
Deputy Director(Rates)-II
Railway Board
mahender.0066@gov.in
011- 2304 7374

**USER MANUAL FOR GENERATION OF CREDIT NOTE FOR REFUNDS
PROCESSED BY CLAIMS AGAINST TAX INVOICES GENERATED BY FOIS
IMPLEMENTATION IN FOIS/TMS APPLICATION**

Disclaimer: The User Manual is only to be used for general purpose and for reporting in FOIS/TMS Application and is not authorised by Railway Board. In case of any conflict, or policy issues, the concerned Rate Circulars along with related instructions issued by Railway Board/ Competent Authorities from time to time shall take precedence.

Refund of various freight related charges collected from the Customer are being refunded to the Customer after processing by Claims Department. However, the Credit Note for the refund is not being generated and shared with GST Server as the process for the generation of Credit Note is not being designed by the Claims module. Number of requests have been received from various Zonal Railways to design the functionality for generation of Credit Note for the refunds processed by Claims Department. All the collections and the corresponding GST Tax Invoices which are generated in FOIS/TMS Application shall be allowed for generation of Credit Notes. Once the Claim is processed by the Competent Authority and the corresponding amount has been refunded to the Customer, the Railway Users shall generate the Credit Note of the same in the system.

Hence, a web-based module has been developed in FOIS/TMS Query Application, to allow the Railway Users at the Station Level to generate the Credit Note against the refunded amount for existing tax invoices generated from FOIS/TMS Application.

Railway users shall login with their credentials in FOIS/TMS Queries available on FOIS Website at the address as below to identify and ensure the collection Tax Invoice before generating the Credit Note against the same.

FOIS Network

<http://10.60.200.54:50014/>

Public Network

www.fois.indianrail.gov.in

The User shall select the Screen for Generation of Credit Note Tax Invoice for Refunds available at FOIS Web Site → Administration → Generate Credit Note – GST Tax Invoice for Refund



The following screen shall be shown to the user:

The screenshot shows the 'GENERATE CREDIT NOTE - GST TAX INVOICE FOR REFUND' form. It includes an 'Input Details' section with a 'Collection TAX Invoice Number' field and 'Retrieve'/'Reset' buttons. Below are fields for 'TAX Invoice Date', 'RR/MR Number', 'Station', 'RR/MR Date', 'Railway GSTIN', 'Customer Name', and 'Customer GSTIN'. A table for tax details is provided, with columns for 'Collection' and 'Refund', each containing 'Taxable Amount' and 'Refunded Amount' sub-columns. The table rows include 'IGST', 'CGST', 'SGST', 'UGST', 'CESS(If Any)', 'Total GST', and 'Total Amount'. At the bottom, there are fields for 'Refunded Amount' and 'Refunded GST'.

	Collection		Refund	
	Taxable Amount	Refunded Amount	Taxable Amount	Refunded Amount
	Rate(In %)	Amount (In Rs.)	Rate(In %)	Amount (In Rs.)
IGST				
CGST				
SGST				
UGST				
CESS(If Any)				
Total GST				
Total Amount				

Steps

- Railway User shall provide the Collection Tax Invoice Number and press “Retrieve” button.
- The details of the GST Tax Invoice shall be displayed on the Screen.

- Station, MR/RR Number, MR/RR Date, Railway GSTIN, Customer Code/Name, Customer’s GSTIN, Taxable Amount, Rate/Amount of IGST/CGST/SGST/UGST/CESS etc, Total GST and Total Amount collected shall be displayed on the Screen.

GENERATE CREDIT NOTE - GST TAX INVOICE FOR REFUND

Input Details

Collection TAX Invoice Number: 9920011923030001 Retrieve Reset

TAX Invoice Date: 31-01-2020 Station: RNG
 RR/MR Number: 271000002 RR/MR Date: 31-01-2020

Railway GSTIN: 19AAAGM0289C1ZG
 Customer Name: ACB(M/S ACB (INDIA) LIMITED)
 Customer GSTIN: 22AABCA0043K1ZB

Collection			Refund	
	Rate(In %)	Amount (In Rs.)	Rate(In %)	Amount (In Rs.)
Taxable Amount		26008	Refunded Amount	
IGST	5	1300.4		
CGST	0	0		
SGST	0	0		
UGST	0	0		
CESS(If Any)	0	0		
Total GST		1301		
Total Amount		27309		

Refunded Amount: Refunded GST:

- In this screen, after due verification, the Railway User shall enter the **Refunded Amount** that has been refunded to the Customer by the Competent Railway Authority through the Claim Process.
- System shall automatically calculate the corresponding TAX Components on the Rate as computed on the Collected Tax Invoice and show the Total Refunded Amount and Refunded GST on the Screen.
- Railway User shall specify the Authority details in given input boxes
- Remarks are optional

GENERATE CREDIT NOTE - GST TAX INVOICE FOR REFUND

Railway GSTIN:

Customer Name:

Customer GSTIN:

Collection			Refund		
Taxable Amount	914392		Refunded Amount	91439	
	Rate(In %)	Amount (In Rs.)		Rate(In %)	Amount (In Rs.)
IGST	5	45719.6		5	4571.95
CGST	0	0		0	0
SGST	0	0		0	0
UGST	0	0		0	0
CESS(If Any)	0	0		0	0
Total GST		45720			4571
Total Amount		960112			96010

Refunded Amount:

Refunded GST:

Authority By:

Authority Number:

Authority Date:

Remarks:

- Now click “Save” button
- The system will show the successful modification message or the error in case if any

Validations & Assumptions

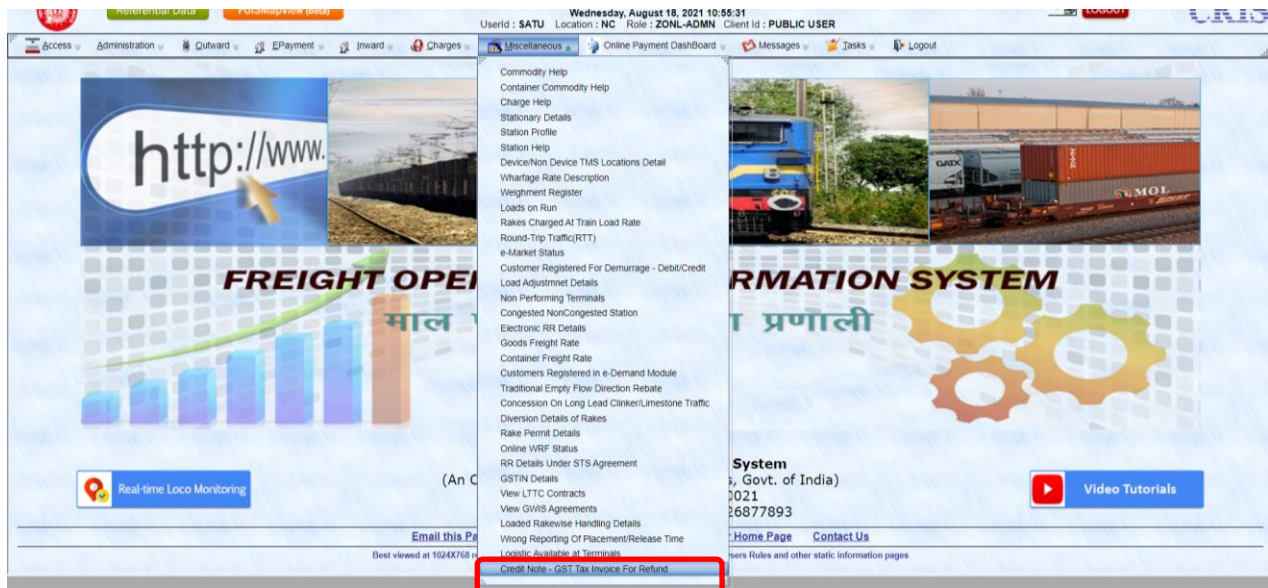
- Credit Note Tax Invoice for Refund shall be allowed to be generated by the Railway User of the station which has generated the collection GST Tax Invoice.
- System shall not validate the Refund Amount and any other particulars captured by the Railway User at the time of generating the Credit Tax Invoice.
- System shall only calculate the GST Part on the same percentage as is being done on the Collection Tax Invoice.
- Generation of Credit Note for Refund shall be allowed only for Collection Tax Invoices which are Approved by the GST Server and No further Modification has been reported in FOIS Application against the same.
- A validation check has been imposed that Credit Note can be generated against Collection Tax Invoices of the Previous Financial Year before 30th September of the current FY.
- Generation of Credit Note for Refund against Collection Tax Invoices of older period (i.e., before the Previous FY) shall not be allowed.

- Credit Note for Refund shall be generated by the Railway Users once the actual Refund has been processed by Railways and amount has been refunded to the Customer.
- Credit Note for Refund shall be generated only to update the TAX liabilities and sharing the data with the GST Server. No actual money transfer/refund shall be done through FOIS Application.

Once the details are captured in the Web based module, the Credit Note Tax Invoice shall be provided to CRIS/GST Database for further processing and uploading the details onto the GST Portal. This data shall not be shared with any other application of Railways.

To view the Credit Tax Invoice details, a Query has also been designed in FOIS/TMS Query Application for the Railway Users.

The User shall select the Screen for Generation of Credit Note Tax Invoice for Refunds available at **FOIS Web Site → Miscellaneous → Credit Note – GST Tax Invoice for Refund**



The following screen shall be shown to the user:

Steps

- Railway User shall provide the Location and Period of Refund Detail entry in the System and press “Submit” button.
- The details of the Collection GST Tax Invoice along with the Credit Note for Refund shall be displayed on the Screen.

SR NO	ZONE	DVSN	STATION	CUSTOMER	MR	DATE	TAX INVOICE NUMBER	AMOUNT (In Rs.)	COLLECTION RATE (%)					AMOUNT (In Rs.)					TOTAL AMOUNT (In Rs.)	TAX INVOICE NUMBER
									IGST	CGST	SGST	UGST	CESS	IGST	CGST	SGST	UGST	CESS		
1	NC	JHS	JHS	ARIL	271000001	05-02-2020	9920020929050001	68225	0	2.5	2.5	0	0	0	1705.63	1705.63	0	3412	71637	9921080929050001
2	NC	JHS	NEW	ACU	272000003	04-02-2020	9920022329410001	914392	5	0	0	0	0	45719.6	0	0	0	45720	960112	9921082329410001
3	NC	JHS	NEW	ACU	272000001	03-02-2020	9920022329030001	130131	5	0	0	0	0	6506.55	0	0	0	6507	136638	9921082329030001

3 Rows To Display, displaying all Rows.1

TERMINAL MANAGEMENT SYSTEM ZONAL QUERIES																
Referential Data		FOISMapView (Beta)		Wednesday, August 18, 2021 11:02:43												
Userid : SATU				Location : NC		Role : ZONL-ADMN		Client Id : PUBLIC USER								
Access	Administration	Outward	EPayment	Inward	Charges	Miscellaneous	Online Payment Dashboard	Messages	Tasks	Logout						
CREDIT NOTE - GST TAX INVOICE FOR REFUND																
DateFrom: 01-08-2021, DateTo: 18-08-2021, Zone: NC																
Refresh/Back																
File & Print Options: <input checked="" type="radio"/> Full <input type="radio"/> Page <input type="radio"/> Selective FANFOLD NORMAL Excel XML PDF WORD PRINT																
AMOUNT (In Rs.)				TOTAL				TAX INVOICE				REFUND				
CGST	SGST	IGST	CESS	GST (In Rs.)	AMOUNT (In Rs.)	NUMBER	DATE	AMOUNT (In Rs.)	IGST	CGST	SGST	IGST	CESS	GST (In Rs.)	TOTAL	REMARKS
0	1705.63	1705.63	0	3412	71637	9921080929050001	13-08-2021	682	0	17.05	17.05	0	0	34		ASDAS
6	0	0	0	45720	960112	9921082329410001	13-08-2021	9143	457.15	0	0	0	0	457		ADSSDSD
5	0	0	0	6507	136638	9921082329030001	18-08-2021	12321	616.05	0	0	0	0	616		12937REFUND PROCESSED BY CLAIMS OFFICE

3 Rows To Display, displaying all Rows.1
