

**SOUTH CENTRAL RAILWAY
VIJAYAWADA DIVISION**

Divisional Office,
Commercial Branch,
Vijayawada.
Date: 23.02.2021.

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

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

Sub: Refund of GST.

Ref: (1) Rly. Board letter No. TCR/1078/2017/16 Pt. dtd: 12.06.2020.
(2) AFA/Books, GST & AR Ir no. A/GST/Corres/2020 dtd: 25.01.2021.
(3) Dy.CCM/Claims/SC Ir no. C/510/Misc/Goods Refund/GST/2020-21 dtd:
28.01.2021.

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Vide reference (2) above, AFA/GST & AR/SC while clarifying the issue of refund of GST advised to communicate the Railway Board's letter mentioned under reference (1) regarding "Issuance of Credit Note through GSTM for refund of GST."

Credit notes can be issued for the transactions pertaining to FY 2020-21 in FOIS/GST Manual utility to process refund of GST amounts on freight, waived demurrage/wharfage charges etc. This credit notes shall be issued within the time-frame permitted under GST Law i.e., for the transactions of a financial year, Credit note can be issued only up to the end of next September.

Hence, all the staff concerned are advised to take necessary action for issuance of Credit Note through GSTM for refund of GST amounts on Freight, Waived Demurrage/Wharfage.

Encl: As above.

(G. Somasekhar Naidu)
Signed by G. Somasekhar Naidu
For Sr.DCM/BZA
Date: 23-02-2021 14:21:12
Reason: Approved

Copy to: CCI/FOIS/Sr.DCM/O/BZA for information and necessary action.
Copy to: All Section CCIs for information and necessary action.

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

SOUTH CENTRAL RAILWAY

03 FEB 2021

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

R-1
Headquarters Office,
Comml(Claims Branch,
Rail Nilayam, 3rd floor,
Secunderabad - 500025.

C/510/Misc./Goods Refund/GST/2020-21

Date: 28.01.2021.

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

Sub: Refund of GST.

Ref: (1) ED, TC (Rates), NDLS Lr.No. TCR/1078/2017/16Pt. Dt.12.06.2020.
(2) AFA/Books, GST & AR Lr.No.A/GST/Corres/2020 dated 25.01.2021.

AFA/GST & AR/SC while clarifying the issue of refund of GST advised this office to communicate Railway Board's letter mentioned under Ref (1) to all divisions regarding "Issuance of credit Note through GSTM for refund of GST".

Credit notes can be issued for the transactions pertaining to FY 2020-21 in FOIS/GST Manual utility to process refund of GST amounts on Freight, Waived Demurrage/Wharfage charges etc. This credit notes shall be issued within the time-frame permitted under GST Law i.e for the transactions of a financial year, Credit note can be issued only up to the end of next September.

Hence, all Sr.DCM's are advised to take necessary action for issuance of Credit Note through GSTM for refund of GST amounts on Freight, Waived Demurrage/Wharfage.

Encl: As above

(B.V.Ram Prasad)
Dy CCM/Claims/H.Qrts.

C/- FA&CAO/T/SC, FA&CAO/IR/FM/SC(GST Section).

Raweth
Flight

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.

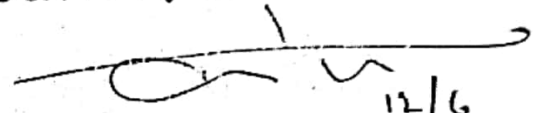
The matter has been reviewed and following is advised:

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/1078

Refund of Freight Charges to Customer due to any reasons	<p>In such case, a credit note needs to be issued and -</p> <ul style="list-style-type: none"> FOIS/TMS module or Claims Module shall get the RR data that has been reported in the GST Returns from CRIS/GSTM group and suitable routine may be created by FOIS Group, CRIS to issue the Credit Note as per the Format, by linking the original RR data that has been considered in the GST Returns. This Credit Note data shall get pushed to the IPAS, to facilitate refund of RR amount and GST thereof. <p>After refund of the amount as per the Credit Note so generated, the same shall be reported in the GST Return and the entire process gets completed.</p>
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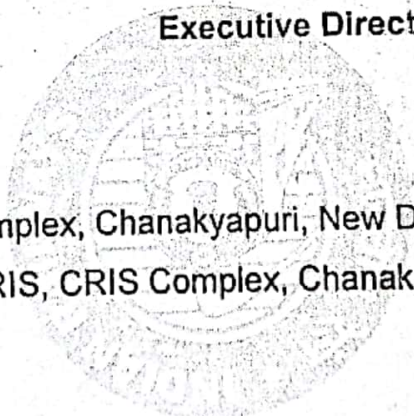
This issues with the concurrence of Accounts Directorate of Ministry of Railways.

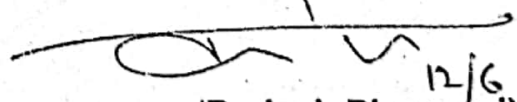


12/6
(Barjesh Dharmani)
Executive Director, Traffic Commercial (Rates)
Railway Board.

Copy to :

1. CAO/FOIS, CRIS Complex, Chanakyapuri, New Delhi-110 021.
2. Managing Director CRIS, CRIS Complex, Chanakyapuri, New Delhi-110 021.





12/6
(Barjesh Dharmani)
Executive Director, Traffic Commercial (Rates)
Railway Board.

claims team



G-Ref
PMD
27.1.2021
E-603008
27-01-2021
(12)

SOUTH CENTRAL RAILWAY
Office of the Principal Financial Adviser
Rail Nilayam, Secunderabad - 500 025
e-mail ID:scrpfagstcell@gmail.com
Rly Ph.86559 :: Cell No: 9701310119

No.A/GST/Corresp/2020

Dt.25.01.2021

Dy.CCM/Claims/Hqrs

Sub : Request from M/s.Krishnapatnam Port Company Limited for refund of GST on Demurrage for Transportation of goods on waived amount - reg.
Ref : i)Your Office Lr.No.C.510/Misc/G.Ref/GST/1/2019-20 Dt.22.01.2021.
ii)Your Office Lr.No.C.510/Misc/G.Ref/GST/12/1/2019-20 Dt.22.01.2021.

This has reference to your office letters cited above regarding the refund of GST on waived amount of demurrage charges at PKPK siding, claimed by M/s. Krishnapatnam Port Company Limited, for the period from (i)July 2017 to November 2019 (Rs.10,08,893/-) and (ii)September 2018 to October 2019(5,64,201/-)

The Demurrage levied, GST collected, waived amount of Demurrage and the proportionate amount GST on waived demurrage amount needs to be checked by the Commercial department of BZA division and the details of Invoices issued in FOIS or GST Manual Utility, as the case may be, in this connection are to be connected and furnished in a statement. The certification of this statement may be obtained by your office from the office of FA&CAO/Traffic.

Regarding refund of GST on waived Demurrage, Credit Note is to be issued in FOIS/Manual Utility, as the case may be. In this connection, please refer to S.No.1 of Railway Board Lr.No.TCR/1078/2017/16Pt. Dt.08.03.2018 wherein it was stated that "if demurrage/wharfage and applicable GST has been collected and there is a partial or full waiver of demurrage/wharfage on a later date, then that amount will be refunded by Railways as per extant procedure, along with proportionate GST amount. To refund the demurrage/wharfage etc. and the GST thereon to a registered user (consignor/service recipient registered under GST law), a Credit Note should be issued." A Credit Note when uploaded into the GSTR-1 return, reduces the current month output tax liability to be paid to the GST authorities and that amount of tax(i.e.credit note amount) will be refunded to the customer(service receiver) by the service provider.

However, as per Section 34(2) of CGST Act 2017, a Credit Note for the transactions of a financial year can be issued only upto the end of next September. "Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed." This was reiterated by Railway Board every year in their RBA No.87/2018 Dt.14.08.2018 regarding GST Compliances before Sept 2018, RBA No.80/2019 Dt.09.09.2019 regarding GST Compliances before Sept 2019 and RBA No.72/2020 Dt.04.09.2020 regarding GST Compliances before Sept 2020. Therefore, no Credit Note can be included now in the current month GSTR-1 if the original demurrage transactions on which GST was remitted pertain to FYs 2017-18, 2018-19 and 2019-20. The GST on these transactions/invoices was paid to the Government and they are time-barred for making any modifications now as per GST law.

Credit Notes can be issued now for the transactions pertaining to FY 2020-21 in FOIS/GST Manual Utility, as permitted by Railway Board, which are automatically uploaded to the current month GSTR-1 return. In this connection please refer to ED/Traffic Commercial(Rates) Lr.No.TCR/1078/2017/16 Pt. Dt.12.06.2020 on subject "Issue of Credit Note through GSTM for refund of GST". This may be communicated to all Sr.DCMs for taking necessary action in cases of refund of GST on waived demurrage/wharfage etc. pertaining to the current financial year. It should be ensured that any refund(including GST on the refund) especially in B2B transactions, shall not be secured through issue of a Credit Note in FOIS/GST Manual Utility. And this Credit Note shall have to be issued within the time-frame permitted under GST Law.

CHIEF, CLAIMS OFFICER
25 JAN 2021
द.म.रेलवे, सिकंदराबाद

At. 20/1/21
27/1/21

The last option left with Railways is to try for getting refund from GST authorities. Section 54(1) of CGST Act 2017 dealing with refund of GST states that "Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application before the expiry of two years from the relevant date in such form and manner as may be prescribed". That is GST refund can be claimed within 2 years from the date of excess tax paid by filing the prescribed online application Form GST RFD-01 in GSTN. Therefore, tax refund can be applied for the transactions only from January 2019 onwards (i.e. two years back from current month). As per GST Rule No.89(2)(k), the Form GST RFD-01 shall be accompanied by documentary evidence in the Annexure i.e. a statement showing the details of the amount of claim on account of excess payment of tax.

Therefore, full details of invoices and the waived demurrage amount and GST on the waived demurrage amount may have to be furnished chronologically. If these details are furnished in soft form in Excel, GST Cell of this office will apply for refund of GST through online in GSTN.


(D. Krishna Kumar)
AFA/Books, GST & AR
for PFA/SCR/SC