

SAP  
10.04.19

ACCOUNTS DEPARTMENT  
CLW/CHITTARANJAN

No: AC/SB/0/GST

Dated 10.04.2019.


Sr. EDPM  
CLW/CRJ.

Sub: Uploading of declaration to be obtained from the Suppliers in connection with Transaction made through Tax Invoice.

Ref: FA & CAO / (F&B) Eastern Railway's letters no.  
TA/GST/RETURN/Payment/2018-19 dated 12.03.2019.

Kindly arrange to upload the FA & CAO (F & B) Eastern Railway's above referred letter along with Declaration Format to be given by the suppliers, in CLW's website for necessary appraisal of the Suppliers and obtaining declaration from them as asked for in the said letter. Copies of FA & CAO/Eastern Railway's letter along with Declaration Format are attached herewith for kind necessary action.

DA: As stated.

  
Sr. AFA-V /SB  
CLW/CRJ

ST-ABA-V

Accounts Department  
Eastern Railway, Kolkata

V.V.hmp

No. TA/GST/RETURN/ Payment/2018-19

dt. 12.3.2019

Principal Financial Adviser,  
SER, NFR, CLW, MTP

Reg: Obtaining declaration from the Suppliers


After introduction of GST from 01.7.2017, Eastern Railway, being the Principal Railway for GST purpose at West Bengal, is availing Input Tax Credit (ITC) on the basis of the reports of GSTR3B received from Rly. Bd.

As per the GST rule, ITC can only be availed and utilised against the transactions reflected in GSTR-2A for the respective month. Taxpayer is not allowed to avail ITC against hard copy of Tax payment documents specified in Rule 36 of CGST Rules, 2017 unless transactions based on the said documents are reflected in the GSTR-2A for the respective month.

Under the circumstances, it is requested to advise the Bill Passing Units under your control to obtain confirmation from the Suppliers of goods & services regarding the reflection of the transactions in their GSTR1 and GSTR3B for the respective month.

A specimen copy of the letter which may be issued to the suppliers, is enclosed for your consideration.

DA: As above.

  
12/3/19  
(Md. Jawed Mazhar)  
FA & CAO/ F&B

Accounts Department

No. ....

Date:

The ABC Limited,  
.....

Sub: Transaction made through Tax Invoice

You are aware that no credit can be availed by the recipient of supply unless the transactions are uploaded and filed in GSTR3B & GSTR1 of the supplier properly.

In case of any discrepancy arising out of not proper filing of Returns by the Supplier but against which ITC has been availed by the recipient of supply and detected by GST authorities subsequently, Notices will be issued by the GST authority as per the rule.

Under the circumstances, it is requested to file GSTR-3B and GSTR-1 for the transactions made with Railways against the Tax invoices for smooth availing of ITC in our Books of Accounts as well as for correct discharging of outward liability.

In this context, is also mentioned that if any interest/ penalty has to be borne by the Railways due to the lapse on your part in filing of proper Returns, the amount incurred out of such interest/ penalty will be imposed against your Company.

In view of the above, it is requested to confirm in the form of declaration that all the transactions so far made with Railways after introduction of GST from 01.7.2017 have duly been filed and reflected in your GSTR3B & GSTR1 properly in the respective months.

An immediate compliance is requested as Final Return for 2017-18 has to be filed shortly.

Signing authority