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रेल विकास निगम लिमिटेड  
(भारत सरकार का उपक्रम)

**Rail Vikas Nigam Limited**

(A Government of India Enterprise)

CIN : U74999DL2003GOI118633

No. 2017/RVNL/F&A/GST/1

March 20<sup>th</sup>, 2018

All AGMs, JGMs, DGMs (Finance),  
RVNL

GST Guidelines No. GST/3/2018

**Subject:** Non-compliance of GST Instructions issued by Corporate Office.

**Reference:** This office letters no. 2017/UCC/GST dated 14.12.2017, 2017/RVNL/F&A/GST/1 dated 30.1.2018 and 1.2.2018

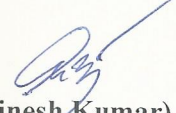
Please refer to above mentioned letters issued by Corporate Office wherein detailed guidelines were issued on GST issues for guidance and scrupulous observance. However, it has been noticed that PIUs are not following the instructions correctly as evident from the discrepancies found during scrutiny of paid vouchers.

A few issues are mentioned below:

1. It was advised that manual correction in the Tax Invoice is not to be entertained at the time of passing the Bill. But PIUs are not ensuring this in all cases.
2. For the purpose of correct booking of GST, it was also specifically advised to mention the name of State to which GST pertains, on Journal Vouchers (JVs) eg CGST-MP/ SGST-MP/ IGST-MP etc. However, it is noticed that Kolkata/ Bhuvneshwar/ Raipur/ Bhopal PIUs are not following these instructions, while other PIUs are following these instructions partly.
3. As regards submission of Physical Vouchers, it has been advised that these should be sent to Corporate Office invariably, by the end of first week of the following month. However, a review of submission of physical vouchers for the month of February 2018, revealed that physical vouchers pertaining to last week of Feb 2018 were submitted on 13<sup>th</sup> of March, 2018 by the Bangalore and Bhuvneshwar PIUs. Other PIUs are also not observing these instructions strictly. Delay in submission of vouchers would lead to delay in assessment and deposit of GST liability.
4. Instructions were also issued to create GST Invoices wherever necessary in SAP for which specific utility has already been provided therein. However, it is seen that only 11 Invoices from Corporate Office, 3 Invoice by Raipur PIU and 1 Invoice by Kota PIU have been created in SAP, though a lot of transactions done in the month of February, 2018, require creation of such Invoices.

Concerned DGM/JGM/AGM (Finance) may ensure that guidelines/ instructions issued on GST matters, are followed strictly.

In this regard, it is reiterated that non-observance of instructions on GST would lead to payment of avoidable interest and penalty on GST, for which individual concerned personnel would be held responsible.

  
(Dinesh Kumar)  
GGM (Finance)