

**Procedure Order for Modifying GST Invoices rejected wef June 2019 onwards
during the filing of GST Return**

CRIS had enabled filing of GST return for the month of June 2019 onwards through M/s Velocis Systems Pvt. Ltd, GSP-ASP. While collating the GST invoices, a few invoices were rejected at different levels.

Type of rejected invoices as specified below:

- I. Rejected by GSTN;
- II. Rejected by ASP tool as error in imported invoices;
- III. Rejection by ASP tool before importing invoices;

Common reasons for rejections of invoices are as detailed below:

- I. Invalid recipient GSTIN;
- II. Original invoice number and date missing in case of refunds and debit/credit adjustments;
- III. Tax applicability of SEZ Invoices – tax payable or not;
- IV. Wrong place of Supply as per intra/inter entered in the invoice;

Procedure for Modification/correction:

Before modifying the invoices, concerned Railway Units must ensure proper approvals and corrections in the source invoices, as the responsibility of modifying the source invoices will rest with the Railways.

- ✓ All Units can visit GST manual utility website accessed on www.gst.indianrail.gov.in
- ✓ Go to “Download Rejected Data” - Downloaded invoices GSTIN wise in excel format based on rejection types;
- ✓ Railways must verify with source data, to determine the valid details of GST invoice
- ✓ Log in to GST manual utility and choose Modification tab of rejected invoices;
- ✓ Select the reason for rejection by providing the invoice number, date and Railway;
- ✓ Correct the invoice details without change in taxable value and tax components;
- ✓ Click on submit tab.
- ✓ Once clicked and submitted, the related invoice will be eliminated from the excel file and resubmitted to ASP for onward submission to GSTN.