



सत्यमेव जयते

## Government of India

Ministry of Finance, Department of Revenue

### SYSTEM REQUIREMENT SPECIFICATIONS

#### Central Accounting System

#### (CAS)

Version: 1.0

Date: 09-FEB-2017

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**Principal Chief Controller of Accounts  
Central Board of Excise & Customs**



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## 1 EXECUTIVE SUMMARY

Central Accounting System (CAS) is a system being implemented by the Central Accounting Authority (O/o Pr. CCA, CBEC, Department of Revenue Ministry of Finance) for the purpose of processing, accounting and reporting of Goods and Services Taxes (GST) and other Indirect Taxes.

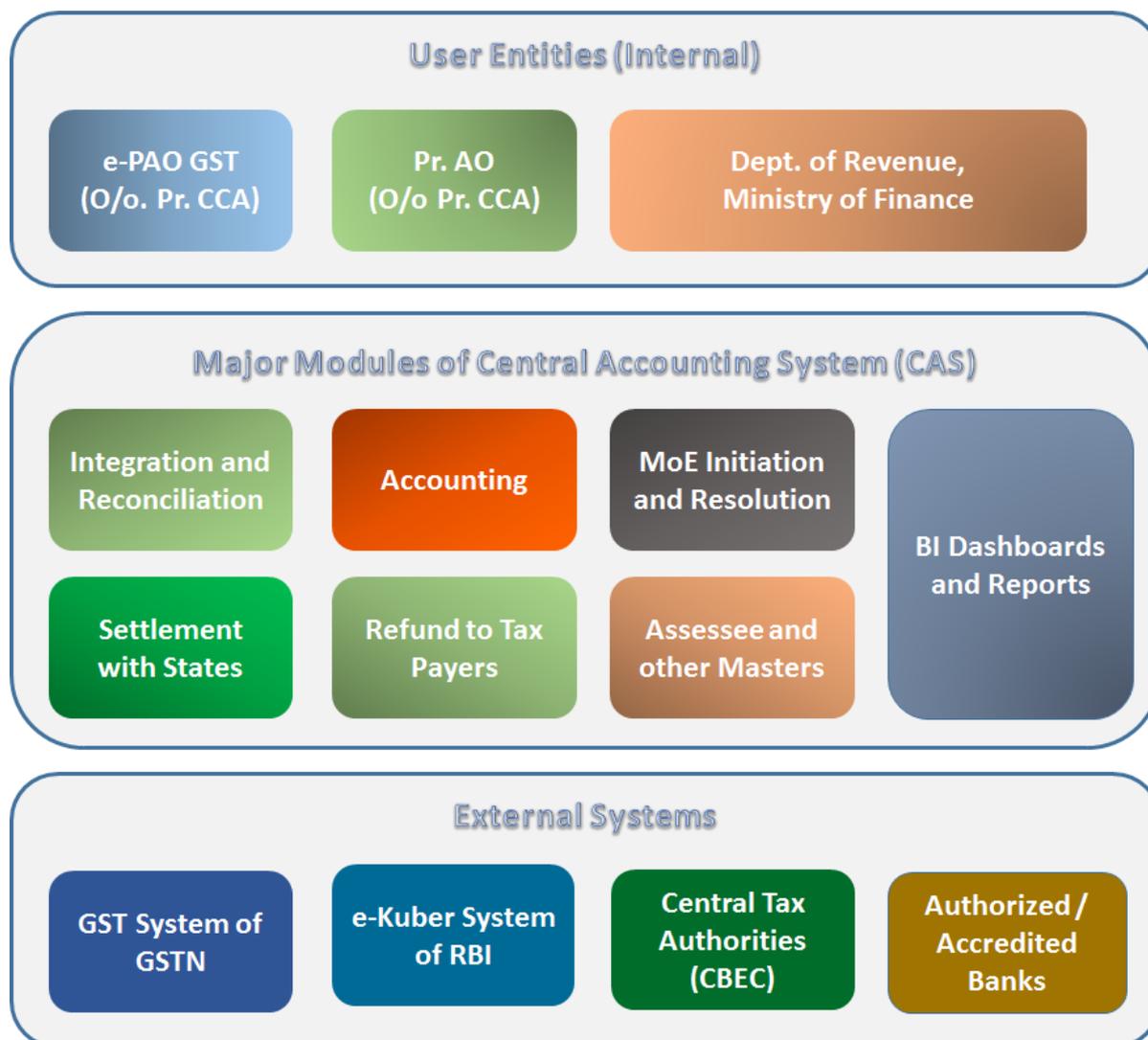
This new system to establish online integration with different stakeholders, perform accounting and maintain Management Information System(MIS) and Decision Support System(DSS) for all Indirect tax collections of Government of India.

The Constitution (One Hundred and First) Amendment Act 2016, amended the Constitution of India to facilitate the introduction of Goods and Services Tax (GST) in the country. The amendments under Article 246 A in the Constitution confer powers both to the Parliament and the State legislatures to make laws for levying GST on the supply of goods and services on the same transaction. For this purpose, a common Portal called 'GST System' is being developed by Goods and Services Tax Network (GSTN). All the tax payers will have to register themselves on the new 'GST System' prepare Challan to pay their tax liabilities and make payments through authorized banks. All the authorized banks are required to remit the funds to RBI on T+1 basis. CAS will integrate with GSTN and RBI to get the Challan data and e-scrolls respectively, perform reconciliation and accounting process and prepare reports for the use of different stakeholders on real time basis.

The system is envisaged to track the tax revenue collection for Government of India under all Indirect Taxes and report collections under GST and other Indirect taxes at different levels on real time basis.

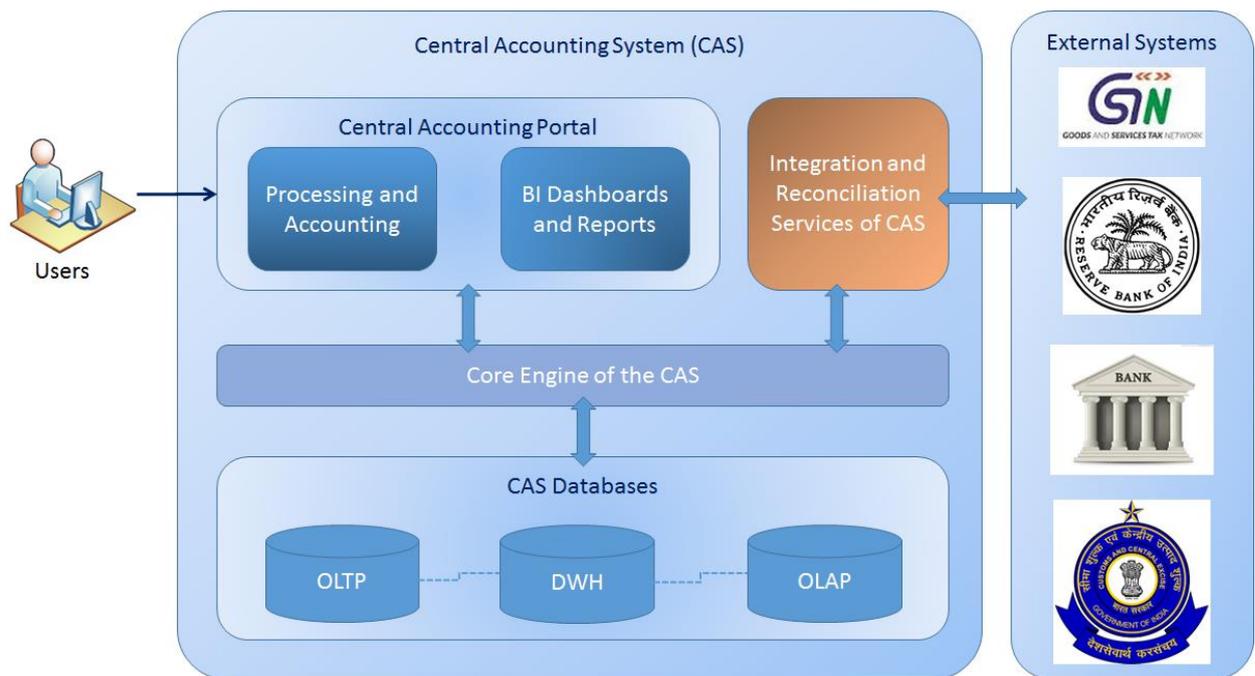
The system is being implemented through the web based application developed and deployed by the office of the Principle Chief Controller of Accounts (Pr. CCA) in tandem with Public Financial Management System (PFMS); a flagship Financial Management platform of the office of Controller General of Accounts under Ministry of Finance.

Following diagram represents the envisioned system landscape:



**Figure 1: Central Accounting System Landscape**

The vision is to build a robust and reliable Reconciliation, Accounting and Management Information System in tandem with ‘GST System’ of GSTN, e-Kuber system of RBI and IT System of all the authorized/accredited Banks. The system would be extendable and interoperable with CBEC Tax Authorities system, developed on heterogeneous platforms, to be able to provide an integrated and comprehensive view of GST and other Indirect Tax collections. Following diagram depicts the high level components of Central Accounting System.



**Figure 2: High Level Components of Central Accounting System**

The purpose of this document is to identify the integration required with the various stakeholders. This document is prepared based on the existing GST rules and the integration documents shared by some stakeholders like GSTN and RBI. The SRS is subject to modifications and changes that may be required after further deliberations and discussions with the stakeholders.

## 2 INTRODUCTION

### 2.1 OVERVIEW

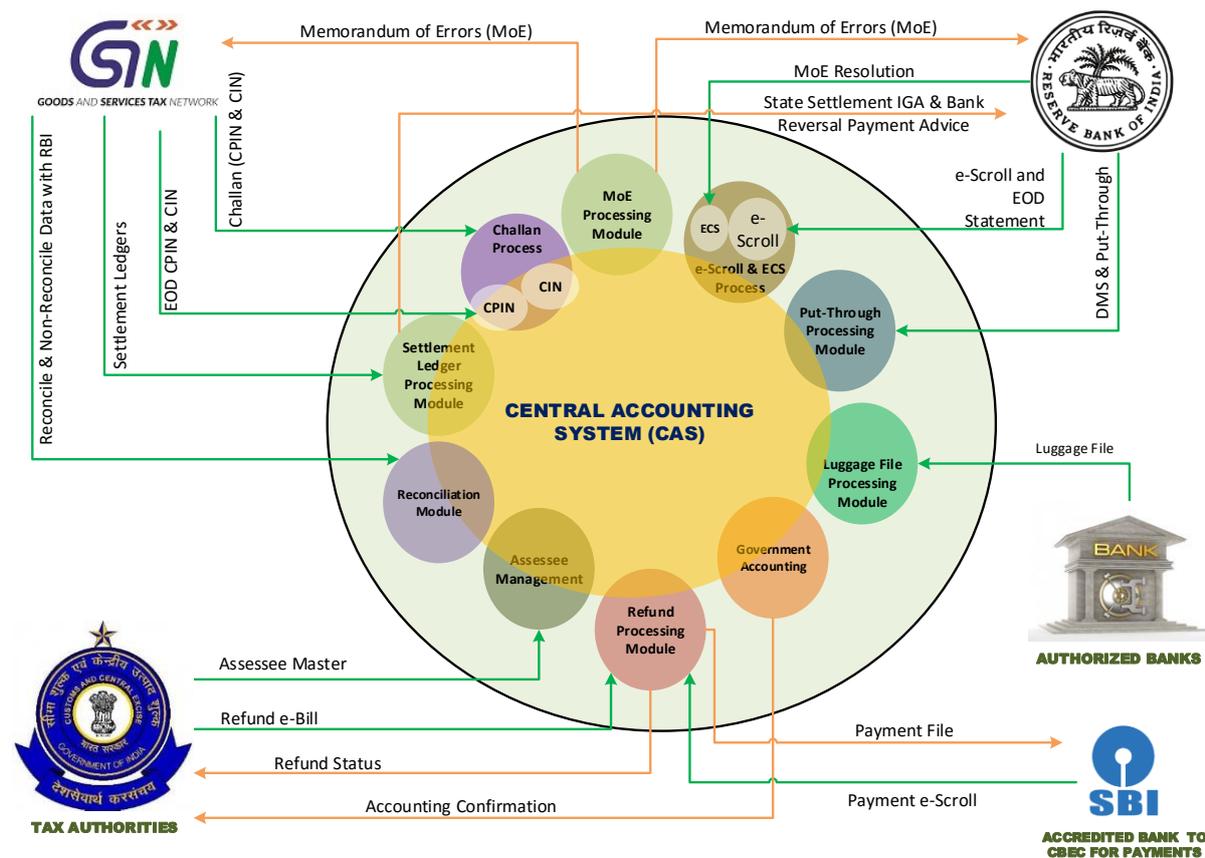
Central Accounting System (CAS) is required to integrate with different stakeholders (GST SYSTEM, RBI, Authorized Banks and CBEC Tax Authorities). All the stakeholders have a vital role to play for the integration as they hold different information and have various formats through which data shall be shared and integrated with CAS.

The integration with different stakeholders will serve as first step for the reconciliation and accounting of Goods and Services Tax. Inflow of the data will be on different frequency (i.e. Real-time, End of Day and End of Month, etc.). The inflow and outflow of data will be in different formats such as XML and JSON over SFTP transfer and Web APIs which will be detailed as per the integration protocol from different stakeholder.

- **GSTN:** The common portal for Goods and Services Tax known as GST SYSTEM will be providing Challans and monthly Settlement information to the CAS.ACCOUNTING AUTHORITIES will integrate its system with GST SYSTEM for the smooth flow of information. Different levels of integration shall be done which has been explained in detail in this document.
- **RBI:** RBI will play an integral role in sharing of information. This will serve as another aid for the process of integration as they will send and receive different files like e-Scroll, Memorandum of Error (MOE), State Settlement Inter Government Advices (IGA) etc. Two-way integration (i.e. both send and receive information) at different levels shall be carried out between RBI e-KUBER SYSTEM and CAS.
- **CBEC Tax Authorities:** They are a key player of all the stakeholders as complete process of refunds to tax payer will be done by Tax Authorities. The Tax Authorities will share all the Assessee (Tax Payer) details to CAS.
- **Authorized Banks:** All the authorized banks are required to prepare their Centralized IT System to collect GST, integrate with GST SYSTEM for reporting of collection, and integrate with RBI for fund remittance to Government Account. All Authorized Banks are also required to integrate with CAS to share the Luggage file.

All the above mentioned stakeholders will be integrated with CAS and data will be then used for further processing, reconciliation and accounting.

### 3 INTEGRATION WITH DIFFERENT STAKEHOLDERS



**Figure 3: High Level Integration with Different Stakeholders**

The above diagram depicts the high level integration requirement with different stakeholders to share the information for various purposes.

Below is the list of instruments exchanged under integration:

**Goods and Services Tax Network (GSTN):**

- CPIN
- CIN
- CPIN EOD
- CIN EOD
- Settlement Ledgers
- Memorandum of Errors (MoE)
- Reconciled CIN data with RBI
- Non-Reconciled CIN data with RBI
- Exception / Bank Performance Parameters

**Central Tax Authorities (CBEC):**

- Assessee Master
- Refund e-Bill
- Refund Status
- Accounting Confirmation

**Reserve Bank of India (RBI):**

- e-Scroll
- EOD Account Statement
- Memorandum of Errors (MoE) Initiation and Resolution
- Date-wise Monthly Scroll (DMS)
- Put-Through
- State Settlement IGA & e-CM (Clearance Memo)
- Bank Reversal Payment Advices & e-CM (Clearance Memo)

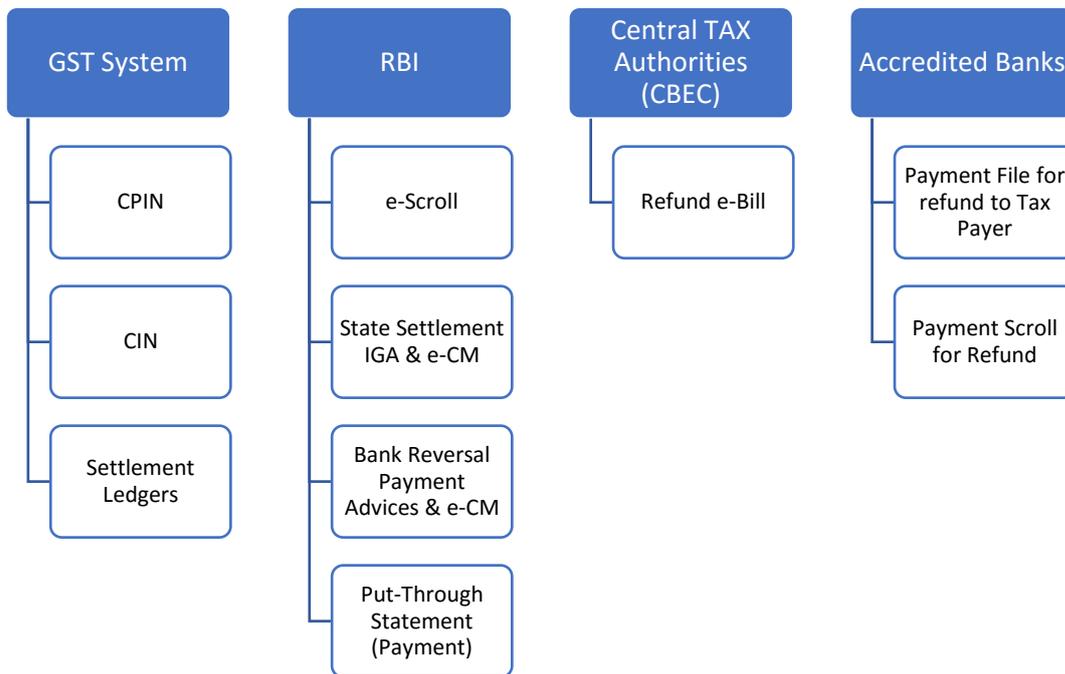
**Authorized Banks:**

- Luggage File

**Accredited Bank (SBI):**

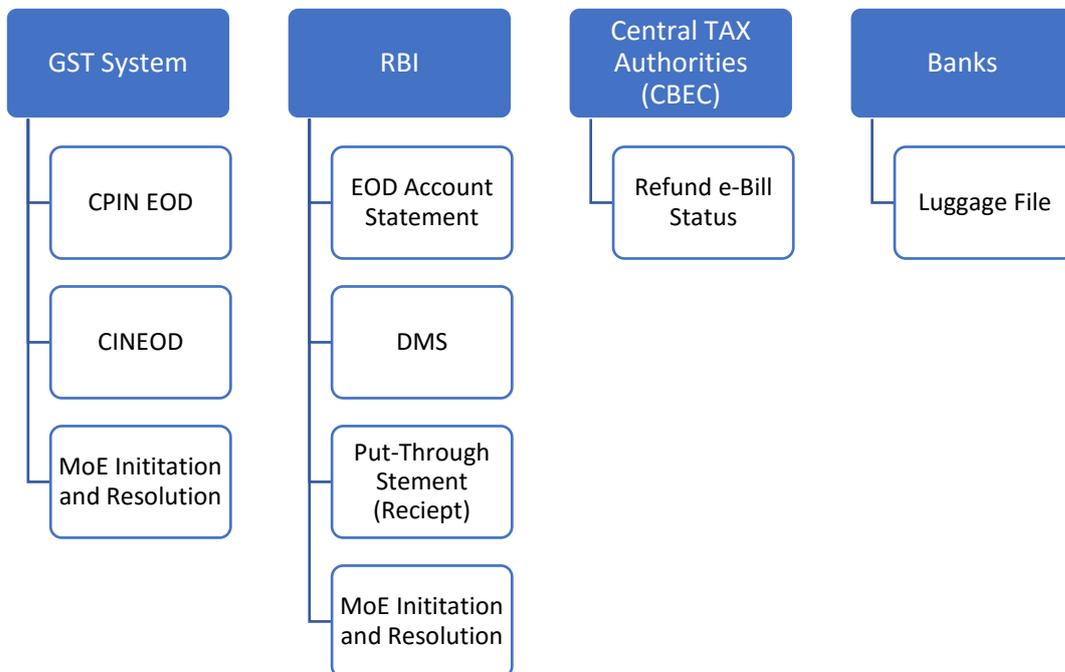
- Payment File for refund to Tax Payer
- Payment Scroll (after Payment to Tax Payer)

**ACCOUNTING INSTRUMENTS:**



**Figure 4: Accounting Instruments**

**RECONCILIATION INSTRUMENTS:**



**Figure 5: Reconciliation Instruments**

**MIS INSTRUMENTS:**

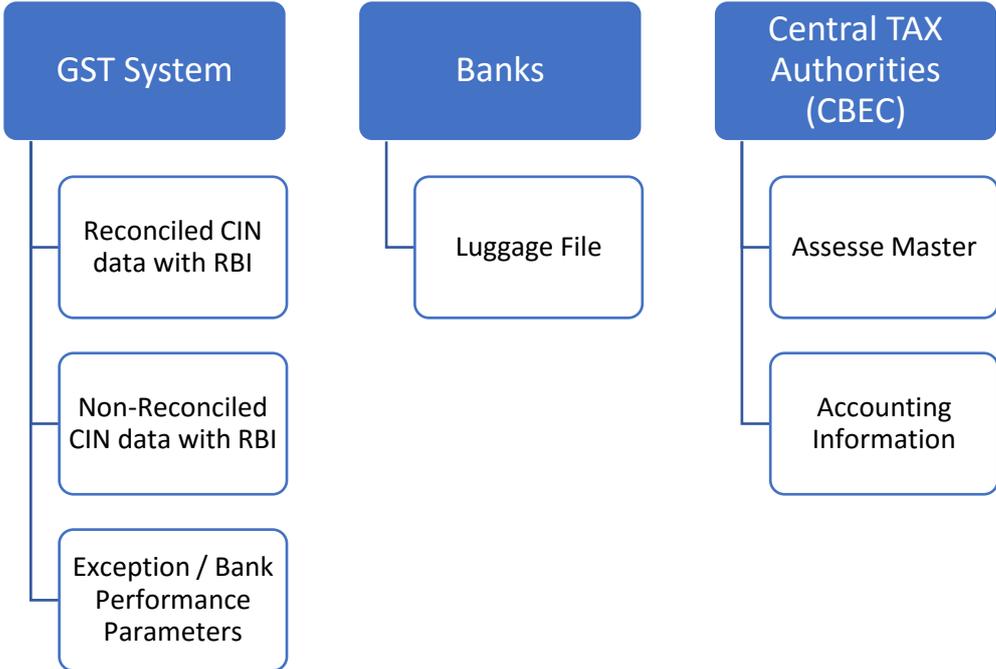
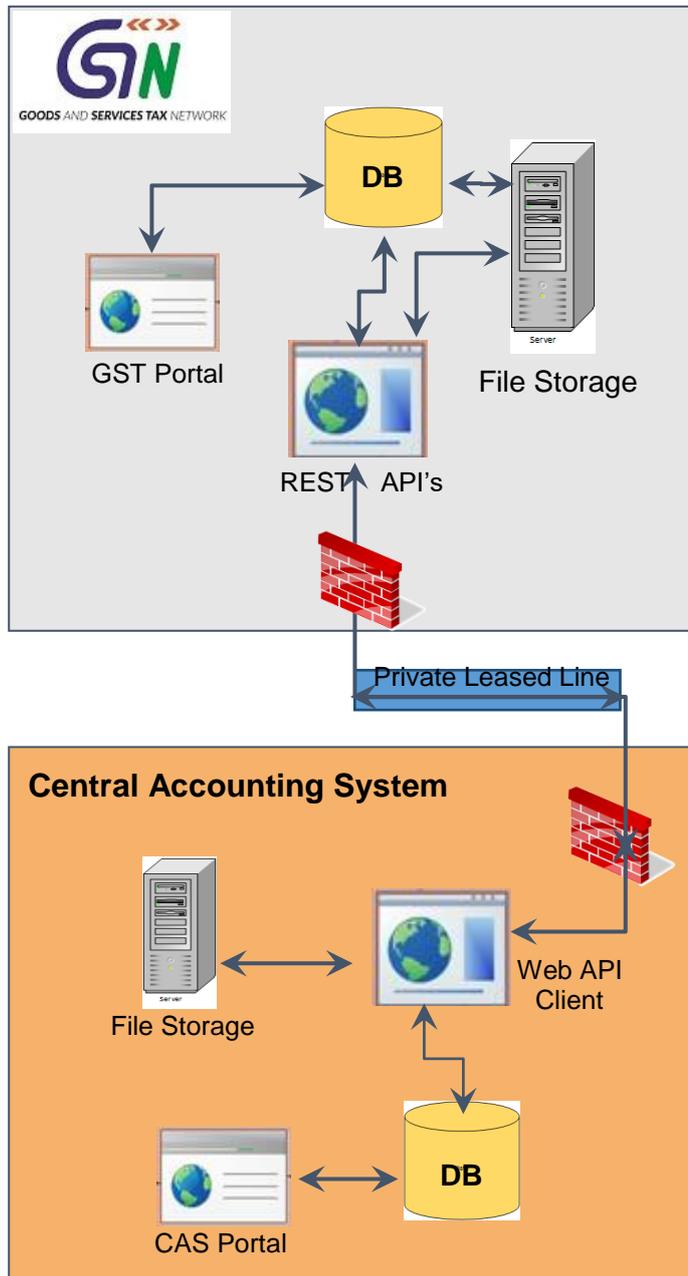


Figure 6: MIS Instruments

### 3.1 Goods and Services Tax Network (GSTN)

#### Integration Mechanism

GSTN APIs will be published as stateless REST web service over HTTPS. CAS will call the APIs published by GSTN as per the defined frequency and timings.



**Figure 7: Integration Protocol with GST System**

CAS will integrate with **GST System** for sharing of below information. All formats described below are as per the integration document provided by GSTN, subject to change/modification on further deliberations with the stakeholders:

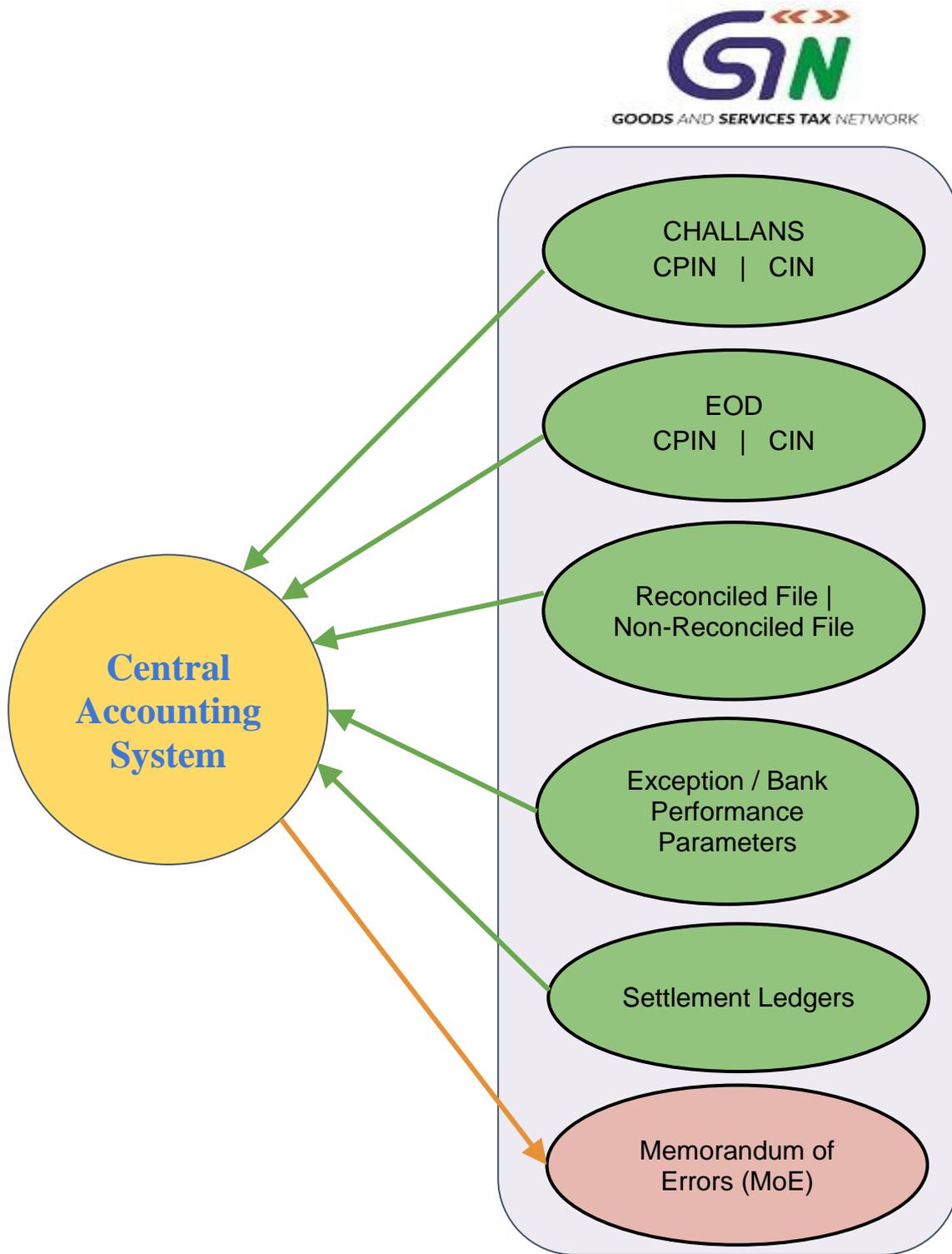
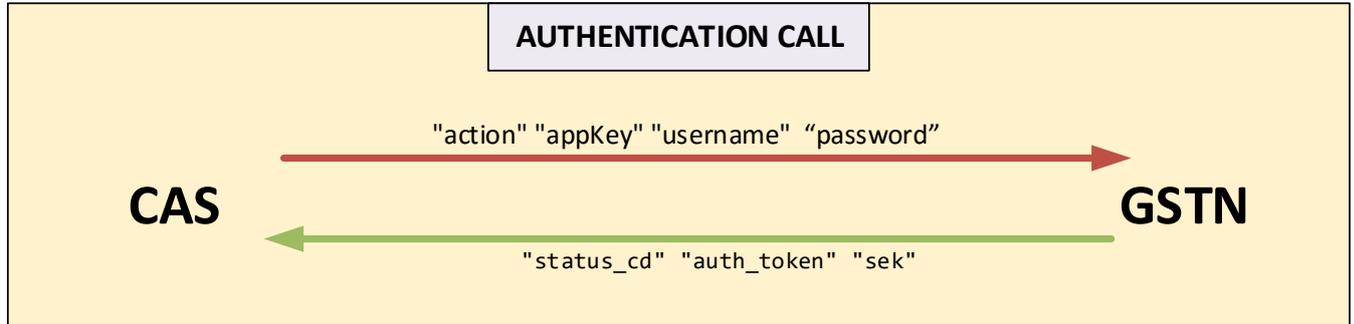


Figure 8: GST System integration with CAS

To access the API's, Client application should first authenticate using the credentials shared along with app Key which is encrypted by GST system public key. Once authentication is successful then GST system will provide the session-encryption-key(sek) along with the auth token.



**Figure 9: GSTN Authentication Call Process**

**Request Payload Details**

Parameter Name	Description	Field Specification	Sample Value
action	Type of authentication request	M	AUTHTOKEN
appKey	256 bit random unique AES 256 symmetric key. appKey will be encrypted using Public key of GST system.	M	
username	User name of Accounting Authorities registered with GST system. E.g. eTS0718	M	eTs0718
password	Password provided to the Accounting Authorities at the time of on-boarding. Password will be encrypted using AES 256 (AES/ECB/PKCS5Padding) algorithm and using appKey as key	M	BmgX0cZuroBbOHk7KT4Wzw==

For achieving file sharing process with accounting authorities, GSTN is exposing below mentioned API's.

**Response Payload Details**

Parameter Name	Description	Field Specification	Sample Value
status_cd	Status of Authentication request 1 – If credentials are valid	Alphanumeric	1

	0 – If credentials are not valid	M	
auth_token	Authorization token is a universally unique identifier (UUID).	Alphanumeric M	eac6b3fc-8070-4201-88b0-31e6d5295824
sek	It is a 256 bit random secure key generated using AES 256 algorithm. appKey will be used as key to encrypt the Encryption key using AES 256 (AES/ECB/PKCS5Padding) algorithm		

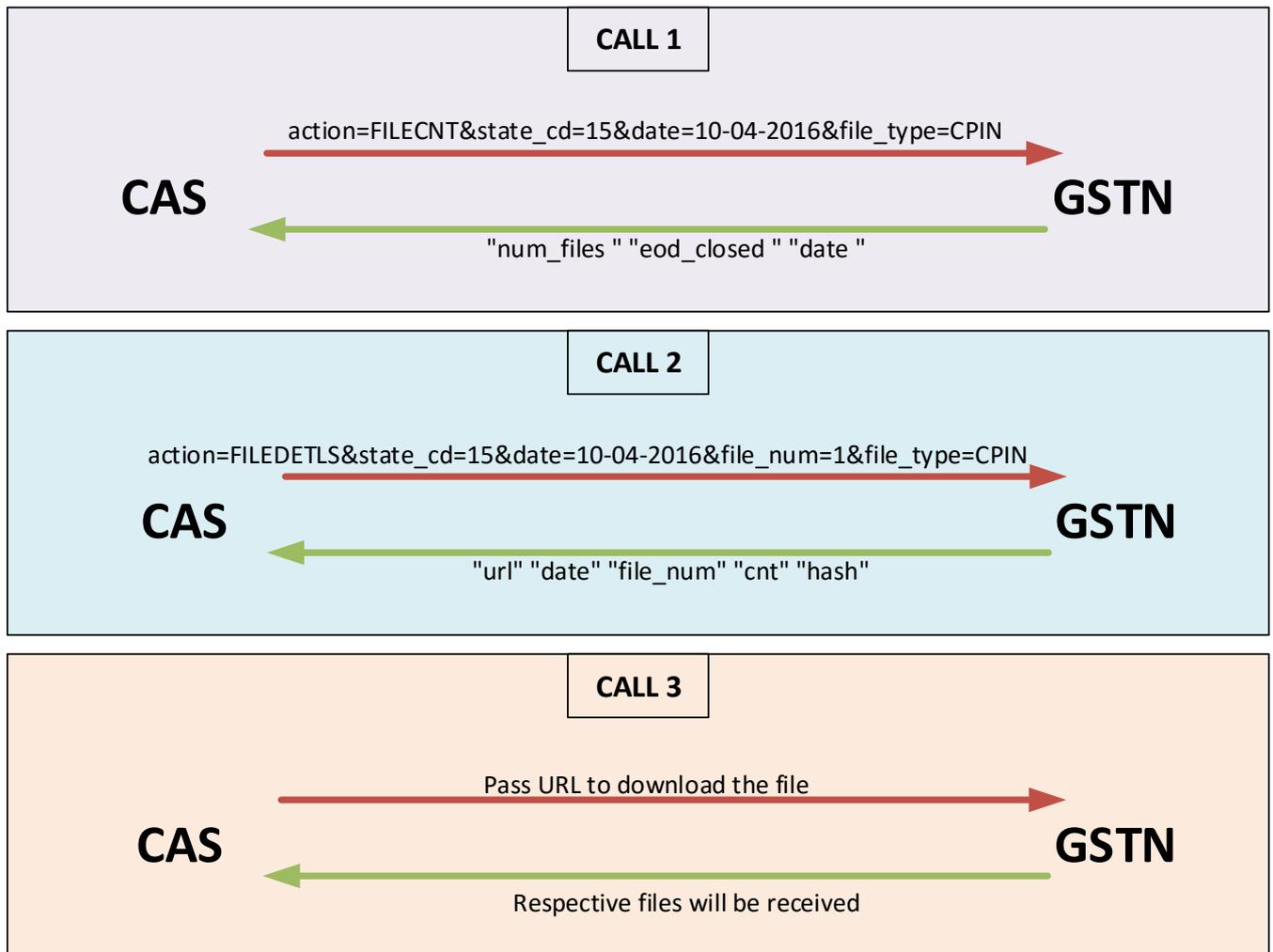


Figure 10: GSTN Three Step File Call Structure

**Request Payload Details for CALL 1**

Parameter Name	Description	Field Specification	Sample Value
action	Type of authentication request.	M	FILEDETLs
state_cd	Specific code to be passed in order to fetch the file.	M	99

date	Date to passed to fetch the file.	M	10-04-2017
file_type	Specific file type to be passed in order to fetch the specific file.	M	CPIN / CIN / EODCPIN / EODCIN / RECON / NRECON / SETLMENT / EXCP

**Response Payload Details for CALL 1**

Parameter Name	Description	Field Specification	Sample Value
file_num	Type of authentication request.	M	30
eod_closed	Value to know when is the cut off time.	M	YES / NO
date	Date of which file has to be recieved.	M	10-04-2017

**Request Payload Details for CALL 2**

Parameter Name	Description	Field Specification	Sample Value
action	Type of authentication request.	M	FILECNT
state_cd	Specific code to be passed in order to fetch the file.	M	99
date	Date to passed to fetch the file.	M	10-04-2017
file_num	Number of file which had been fetched from call one shall be passed one by one.	M	1 to 30 any number if 30 is response in call 1.
file_type	Specific file type to be passed in order to fetch the specific file.	M	CPIN / CIN / EODCPIN / EODCIN / RECON / NRECON / SETLMENT / EXCP

**Response Payload Details for CALL 2**

Parameter	Description	Field	Sample Value
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Name		Specification	
url	Type of authentication request.	M	
date	Date of which file has to be received.	M	10-04-2017
file_num	Number of the file that had been passed in the request payload.	M	1 to 30 any number if 30 is response in call 1.
cnt	Count of the data that is being provided in the file.	M	20,000
hash	SHA256 hash of the file to be downloaded using above url. This is to be used to check if file is downloaded without any tamper	M	yVZ+f0aNRwDH pk8rcE/RpnNpH PdLoOS4/IdSGK b+kTs=

### Request Payload Details for CALL 3

File URL obtained from call 2 shall be passed.

### Response Payload Details for CALL 3

Data of the requested file shall be received.

### 2.1.1 CPIN (Common Portal Identification Number)

The challan generated on GST System will have a 14-digits (yymm followed by two-digit state code and then 8-digits number) Unique CPIN, this information will help the GST System and other stakeholders in identifying the challan. After the challan is generated, the data will be frozen and will not be allowed to be modified.

The CPIN/Challan, created would be valid for a period of 15 days. GST SYSTEM would send all the CPINs generated on five minutes' interval to the Accounting Authorities of the Centre and to those Accounting Authorities of the States that so desire.

The purpose of the CPIN file is to get the Minor head information of the challan. This information is then used as a part of government accounting along with respective CIN file.

The CPIN file received will undergo for different level of validations:

**a) Structural/File Level Validation (Whole file will be rejected if any error found):**

- File format shall be in readable JSON format.
- Date should not be before 1<sup>st</sup> April 2017 (can be configurable) and cannot be future date.
- Date should be in specified format (dd-mm-yyyy).
- "eod\_closed" field is to be checked with value of "YES" or "NO" to find the last CPIN file for the day.
- Count of CPIN mentioned should match the CPIN sent.
- Total amount of all CPIN's in a file should match the value in the header.

**b) Digital Signature Validation (Whole file will be rejected if any error found):**

- The CPIN file received should not be in a tampered state.
- Public key for decrypting the CPIN file, should be available.
- Digital Signature should not be expired.
- Digital Signature should be matched with the public key that is stored in the database during pre-configuration of enrolment process.

**c) Field/Record Level Validation (Whole file will be rejected if any error found):**

All the fields with validations are described below:

Field Name	Filed in JSON	Data Type	Mandatory Fields	Description	Validation
GSTIN	gstin	Alphanumeric (15)	CM	This is a unique value for all the assesses.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Value should exist in Assessee master data but if not available, data shall be accepted and then the corresponding master shall be updated from TAX AUTHORITIES.</li> <li>Either GSTIN or Temp ID shall be provided in one challan.</li> </ul>
TEMP ID	tmpid	Alphanumeric (15)	CM	This is unique value of the assessee but is generated in case of confiscated goods found.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Either GSTIN or Temp ID shall be provided in one challan.</li> </ul>
CPIN	cpin	Alphanumeric (14)	M	This is a unique value for each challan.	<ul style="list-style-type: none"> <li>Should contain exactly 14 digits with prescribed format.</li> <li>First four digits yymm then 2-digit state code and then next 8 unique identities.</li> </ul>
Date	cpin_dt	Date (11) dd-mm-yyyy	M	Date of creation of CPIN	<ul style="list-style-type: none"> <li>Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>Date cannot be future date.</li> </ul>
Time	cpin_tim	Time (8) hh:mm:ss	M	Time of creation of CPIN	<ul style="list-style-type: none"> <li>Follow the 24-hour format.</li> <li>Time provided should be between 00:00:00 to 23:59:59.</li> </ul>
State Code	state_cd	Numeric (2)	M	Will tell us about the state of the assessee.	<ul style="list-style-type: none"> <li>Should be exactly two digits.</li> <li>Needs to be value from the master table.</li> </ul>

Bank	bank_cd	Alphanumeric (4)	CM	Will tell us about the bank that has been used for transaction.	<ul style="list-style-type: none"> <li>Needs to be value from the master table.</li> <li>Bank Code is mandatory for OTC payment method and NER. Non-Mandatory in EPY.</li> </ul>
Mode		Alphanumeric (3)	M	Will tell us about the mode of the payment which can be any one of the 3 described modes.	<ul style="list-style-type: none"> <li>Should be exactly three digits.</li> <li>Needs to be value from the master table.</li> <li>Please check the attached appendix 'Payment Modes'.</li> </ul>
CGST (TAX)	cgst_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (INTEREST)	cgst_intr	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (FEE)	cgst_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (PENALTY)	cgst_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (OTHERS)	cgst_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (TOTAL)	cgst_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>

					<ul style="list-style-type: none"> <li>Should match with sum of the Minor heads below the Major Head.</li> </ul>
IGST (TAX)	igst_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (INTEREST)	igst_intr	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (FEE)	igst_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (PENALTY)	igst_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (OTHERS)	igst_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (TOTAL)	igst_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major head.</li> </ul>
SGST (TAX)	sgst_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (INTEREST)	sgst_intr	Decimal (15,2)	CM	This will be the amount in the corresponding	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic</li> </ul>

				Minor Head.	below.
SGST (FEE)	sgst_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (PENALTY)	sgst_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (OTHERS)	sgst_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (TOTAL)	sgst_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major Head.</li> </ul>
CESS (TAX)	cess_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (INTEREST)	cess_intr	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (FEE)	cess_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (PENALTY)	cess_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>

CESS (OTHERS)	cess_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (TOTAL)	cess_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major Head.</li> </ul>
Total Amount	total_amt	Decimal (15,2)	CM	Total amount of Challan.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of all the Major heads.</li> </ul>

### Business Logic

- At least one Major Head (CGST, SGST and IGST) and at least one corresponding Minor heads (Tax, Interest, Fee, Penalty and Others) needs to have value.
- Total value for each Major head should match the sum of respective Minor head (Tax, Interest, Fee, Penalty and Others) values.
- Same Major Head cannot repeat in one CPIN.
- Same Minor Head under corresponding Major Head cannot be repeated.
- All amounts sent in the CPIN file will be decimal and decimal place will be separated by 'dot (.)'.
- There will only be two decimal places for the amount passed in CPIN file (ex 1002.00).
- If any mandatory field is blank, then whole file shall be rejected and complete file must be resent from GSTN to CAS.
- In future Major or Minor heads shall be added or removed. The changes shall be required accordingly.
- The CPIN file received from GSTN shall be for 8:00P.M to 8:00 P.M transactions (i.e. transactions of 23 JAN 2017 8:00 P.M to 24 JAN 2017 8:00 P.M shall be fetched by passing 24 JAN 2017 in web API method.).

Note: After complete cycle of receiving CPIN files in 5 minutes is completed, the CAS will immediately check that correct number of files are received and none is missing. If fetched file numbers do not match, then call has to be made again to get the missing file number.

### 2.1.2 CIN (Challan Identification Number)

After the successful completion of a transaction, e-FPB of the concerned authorized bank will generate a unique CIN against the CPIN. This will be a unique 18-digit number containing 14-digit CPIN generated by GST SYSTEM for a particular challan prefixed with unique 4-digit Bank code. The CIN information will be reported by all authorized banks to GST SYSTEM along with its own Unique Bank Reference Number (BRN) and date and time stamp of collection of amount, generation CIN, etc.

CIN is an indicator of successful transaction and will be used as a key field for reconciliation and accounting by all the stakeholders (GST SYSTEM, Authorized Banks, RBI, Accounting Authorities and Tax Authorities).

Thereafter the tax paid challan (CIN) will be credited to the tax ledger account of the taxpayer on GST System and same CIN information will be passed to CAS by GST SYSTEM. GST SYSTEM would send all the CINs received from Authorized Banks on real-time basis (5 minutes' interval) to CAS and to those Accounting Authorities of the States that so desire.

All authorized banks would digitally sign the CIN information with Digital Signature Certificate taken from Authorized Certifying Authority.

The CIN file received will undergo for different level of validations:

#### a) Structural/File Level Validation (Whole file will be rejected if any error found):

- File format shall be in readable JSON format.
- Date should not be before 1<sup>st</sup> April 2017 (can be configurable) and cannot be future date.
- Date should be in specified format (dd-mm-yyyy).
- "eod\_closed" field is to be checked with value of "YES" or "NO" to find the last CIN file for the day.
- Count of CIN mentioned should match the CIN sent.
- Total amount of all CIN's in a file should match the value in the header.

#### b) Digital Signature Validation (Whole file will be rejected if any error found):

- The CIN file received should not be in a tampered state.
- Public key for decrypting the CIN file, should be available.
- Digital Signature should not be expired.
- Digital Signature should be matched with the public key that is stored in the database during pre-configuration of enrolment process.

**c) Field/Record Level Validation (Whole file will be rejected if any error found):**

All the fields with validations are described below:

Field Name	Field in JSON	Data Type	Mandatory Fields	Description	Validation
UTR Number	utr_num	Alphanumeric (22)	CM	Unique Transaction Reference of the NEFT/RTGS transaction	<ul style="list-style-type: none"> <li>• 16-digit numeric field (mandatory) in case of NEFT.</li> <li>• 22-digit numeric field (mandatory) in case of RTGS.</li> </ul>
Transaction ID	txnid	Alphanumeric (15)	CM	Unique identifier for that transaction generated by the GST System.	<ul style="list-style-type: none"> <li>• 15 digit numeric field (mandatory) in case of online payment.</li> </ul>
CIN	cin	Alphanumeric (18)	CM	Unique identifier for the challan generated by the Bank by appending the Bank Code with the CPIN.	<ul style="list-style-type: none"> <li>• 18-character (unique 4-digit Bank code + 14-digit CPIN generated by GST IT System) (conditional. See remarks below)</li> <li>• Optional in case the Status is FAILED or PENDING.</li> </ul>
Acknowledgement Number	ack_num	Alphanumeric (25)	CM	Acknowledgement number of the transaction as per the Bank records.	<ul style="list-style-type: none"> <li>• Variable length with Maximum of 25 chars string.</li> <li>• Applicable only if same CIN was sent with pending status earlier.</li> <li>• Blank in the case of cash payment or Instrument of the same bank.</li> </ul>

Bank Reference Number	bank_ref_num	Alphanumeric (25)	CM	BRN number of the transaction as per the Bank records.	<ul style="list-style-type: none"> <li>Variable length with Maximum of 25 chars string.</li> <li>Optional in case the Status is FAILED or PENDING</li> </ul>
Status	status	Alphanumeric (7)	CM	Code indicating the status of the Payment Transaction.	<ul style="list-style-type: none"> <li>7 character code (Possible values are SUCCESS or FAILED or PENDING)</li> </ul>
IGST (Amount)	igst_amt	Decimal (15,2)	CM	IGST Component of the tax paid by assessee.	<ul style="list-style-type: none"> <li>Default value will be 0.00 (in case of not filled by tax payer)</li> </ul>
SGST (Amount)	sgst_amt	Decimal (15,2)	CM	SGST Component of the tax paid by assessee	<ul style="list-style-type: none"> <li>Default value will be 0.00 (in case of not filled by tax payer)</li> </ul>
CGST (Amount)	cgst_amt	Decimal (15,2)	CM	CGST Component of the tax paid by assessee.	<ul style="list-style-type: none"> <li>Default value will be 0.00 (in case of not filled by tax payer)</li> </ul>
CESS (Amount)	cess_amt	Decimal (15,2)	CM	CESS Component of the tax paid by assessee	<ul style="list-style-type: none"> <li>Default value will be 0.00 (in case of not filled by tax payer)</li> </ul>
Total Amount	total_amt	Decimal (15,2)	CM	Total amount for the challan	<ul style="list-style-type: none"> <li>Can never be 0.00.</li> </ul>
Payment Date	payment_dt	Date (dd/mm/yyyy)	CM	Date of payment as recorded in the Bank system	<ul style="list-style-type: none"> <li>Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>Date cannot be future date.</li> <li>In case of failed transaction this will be the date when the transaction was recorded as failed in the Bank system.</li> <li>In case of Pending (maker/checker)</li> </ul>

					<p>transaction this will be the date when the maker transaction was recorded in the Banks system.</p> <ul style="list-style-type: none"> <li>• In case of Pending (Credit/Debit Card) transaction this will be the date when the credit/debit card transaction was recorded in the Payment Gateway system.</li> <li>• In case of Invalid status, this parameter will be left empty.</li> </ul>
Payment Time	payment_time	Time (HH:mm:ss)	CM	Time of payment as recorded in the Bank system	<ul style="list-style-type: none"> <li>• HH:mm:ss (in 24-hour time format. i.e. 1 PM will start 13:00:00)</li> <li>• In case of failed transaction this will be the time when the transaction was recorded as failed in the Bank system.</li> <li>• In case of Pending (maker/checker) transaction this will be the time when the maker transaction was recorded in the Banks system.</li> <li>• In case of Pending (Credit/Debit Card) transaction this will be the time when the credit/debit card transaction was</li> </ul>

					recorded in the Payment Gateway system.
GSTIN	gstn	Alphanumeric (15)	CM	Tax Identification number of the Tax Payer initiating the Payment.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Value should exist in Assesse master data but if not available, data shall be accepted and then the corresponding master shall be updated with TAX AUTHORITIES.</li> </ul>
Temporary ID	temp_id	Alphanumeric (15)	CM	This Tax Identification number of the Tax Payer initiating the Payment but is generated in case of confiscated goods found.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Either GSTIN or Temp ID shall be provided in one challan.</li> </ul>
CPIN	cpin	Alphanumeric (14)	CM	Unique identifier for the challan generated by the Bank by appending the Bank Code with the CPIN.	<ul style="list-style-type: none"> <li>14-digit yymm followed by 10-digit unique number (first two digits will be state code) generated by GST IT System upon finalization of the challan for payment.</li> </ul>
Instrument Type	instrument_ty	Alphanumeric (2)	CM	Type of instrument used for remittance.	<ul style="list-style-type: none"> <li>2 char string with possible values in appendix 'Instrument Type'.</li> </ul>
Bank Code	bank_cd	Alphanumeric (4)	CM	Four-character Bank code assigned to each Bank. Refer to Appendix 'Bank Code' for the list of values.	<ul style="list-style-type: none"> <li>Applicable only in OTC method.</li> </ul>
Bank IFSC	br_ifsc_cd	Alphanumeric (11)	CM	IFSC Code of the bank branch where payment	<ul style="list-style-type: none"> <li>Applicable only in</li> </ul>

Code				was made.	OTC method.
Branch Location	br_location	Alphanumeric (120)	CM	Name of City/Town/Village where payment is was made.	<ul style="list-style-type: none"> <li>Applicable only in OTC method.</li> </ul>
Branch Name	br_name	Alphanumeric (120)	CM	Name of the Branch.	<ul style="list-style-type: none"> <li>Applicable only in OTC method.</li> </ul>
Instrument Number	instrument_no	Alphanumeric (7)	CM	Cheque or DD Number in case instrument Type is not CASH.	<ul style="list-style-type: none"> <li>Blank in the case of cash payment.</li> <li>Applicable only in OTC method.</li> </ul>
Instrument MIRC Code	instrument_mirc_cd	Alphanumeric (10)	CM	MICR code of the instrument .	<ul style="list-style-type: none"> <li>9 char string with the first three digits representing the city code, the next three digits representing the bank code and remaining digits represents bank branch code.</li> <li>Applicable only in OTC method, but blank in the case of cash payment.</li> </ul>
Submission Date	submission_dt	Date (Dd/mm/yyyy )	CM	Date of Cheque submission as recorded in the Bank system.	<ul style="list-style-type: none"> <li>Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>Date cannot be future date.</li> </ul>
Submission Time	submission_tm	Time (HH:mm:ss)	CM	Time of Cheque submission as recorded in the Bank system.	<ul style="list-style-type: none"> <li>HH:mm:ss (in 24-hour time format. i.e. 1 PM will start 13:00:00)</li> </ul>

### Business Logic

- At least one Major Head (CGST, SGST and IGST) needs to have value.
- Same Major Head cannot repeat in one CIN.

3. All amounts sent in the CIN file will be decimal and decimal place will be separated by 'dot (.)'.
4. There will only be two decimal places for the amount passed in CIN file (ex 1002.00).
5. If any mandatory field is blank, then specific CIN shall be rejected and the complete CIN file must be resent from GSTN to CAS.

NOTE: The CIN file received and after passing the above validations shall be stored as a file in the database and will be evaluated and stored in different tables as per requirement.

Note: After complete cycle of receiving CIN files in 5 minutes is completed, the CAS will immediately check that correct number of files is received and none is missing. If fetched file numbers do not match, then call has to be made again to get the missing file number.

### 2.1.3 CPIN EOD File

All the CPINs that have been created between 8:00P.M of the previous day to 8:00 P.M of the current day, will be consolidated in a single file. The data in the file shall be used to find if any CPIN had been missing in the CPIN data received on 5 minutes' interval.

Eg. Date 20/04/2017 will be passed for time period 19/04/2017 8:00 P.M to 20/04/2017 8:00 P.M

GST SYSTEM would digitally sign the CPIN EOD file with Digital Signature Certificate taken from Authorized Certifying Authority.

CPIN EOD file shall be used for self-reconciliation process with all CPINs that have been received in 5 minutes' interval from GST SYSTEM. This will provide the system with any missing CPIN which had not been fetched.

**a) Structural/File Level Validation (Whole file will be rejected if any error found):**

- File format shall be in readable JSON format.
- Date should not be before 1<sup>st</sup> April 2017 (can be configurable) and cannot be future date.
- Date should be in specified format (dd-mm-yyyy).
- "eod\_closed" field is to be checked with value of "YES" or "NO" to find the last EOD CPIN file for the day.
- Count of CPIN mentioned should match the CPIN sent in EOD CPIN file.
- Total amount of all CPIN's in a file should match the value in the header.

**b) Digital Signature Validation (Whole file will be rejected if any error found):**

- The EOD CPIN file received should not be in a tampered state.
- Public key for decrypting the EOD CPIN file, should be available.
- Digital Signature should not be expired.
- Digital Signature should be matched with the public key that is stored in the database during pre-configuration of enrolment process.

**c) Field/Record Level Validation will be done (Whole file will be rejected if any error found):**

All the fields with validations are described below:

Field Name	Filed in JSON	Data Type	Mandatory Fields	Description	Validation
GSTIN	gstin	Alphanumeric (15)	CM	This is a unique value for all the assesses.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Value should exist in Assessee master data but if not available, data shall be accepted and then the corresponding master shall be updated from TAX AUTHORITIES.</li> <li>Either GSTIN or Temp ID shall be provided in one challan.</li> </ul>
TEMP ID	tmpid	Alphanumeric (15)	CM	This is unique value of the assessee but is generated in case of confiscated goods found.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Either GSTIN or Temp ID shall be provided in one challan.</li> </ul>
CPIN	cpin	Alphanumeric (14)	M	This is a unique value for each challan.	<ul style="list-style-type: none"> <li>Should contain exactly 14 digits with prescribed format.</li> <li>First four digits yymm then 2-digit state code and then next 8 unique identities.</li> </ul>
Date	cpin_dt	Date (11) dd-mm-yyyy	M	Date of creation of CPIN	<ul style="list-style-type: none"> <li>Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>Date cannot be future date.</li> </ul>
Time	cpin_tim	Time (8) hh:mm:ss	M	Time of creation of CPIN	<ul style="list-style-type: none"> <li>Follow the 24-hour format.</li> <li>Time provided should be between 00:00:00 to 23:59:59.</li> </ul>
State Code	state_cd	Numeric (2)	M	Will tell us about the state of the Assessee.	<ul style="list-style-type: none"> <li>Should be exactly two digits.</li> <li>Needs to be value from the master table.</li> </ul>

Bank	bank_cd	Alphanumeric (4)	CM	Will tell us about the bank that has been used for transaction.	<ul style="list-style-type: none"> <li>Needs to be value from the master table.</li> <li>Bank Code is mandatory for OTC payment method and NER. Non-Mandatory in EPY.</li> </ul>
Mode		Alphanumeric (3)	M	Will tell us about the mode of the payment which can be any one of the 3 described modes.	<ul style="list-style-type: none"> <li>Should be exactly three digits.</li> <li>Needs to be value from the master table.</li> <li>Please check the attached appendix 'Payment Modes'.</li> </ul>
CGST (TAX)	cgst_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (INTEREST)	cgst_intr	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (FEE)	cgst_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (PENALTY)	cgst_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (OTHERS)	cgst_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (TOTAL)	cgst_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>

					<ul style="list-style-type: none"> <li>Should match with sum of the Minor heads below the Major head.</li> </ul>
IGST (TAX)	igst_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (INTEREST)	igst_intr	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (FEE)	igst_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (PENALTY)	igst_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (OTHERS)	igst_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (TOTAL)	igst_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major head.</li> </ul>
SGST (TAX)	sgst_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (INTEREST)	sgst_intr	Decimal (15,2)	CM	This will be the amount in the corresponding	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic</li> </ul>

				Minor Head.	below.
SGST (FEE)	sgst_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (PENALTY)	sgst_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (OTHERS)	sgst_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (TOTAL)	sgst_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major head.</li> </ul>
CESS (TAX)	cess_tax	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (INTEREST)	cess_intr	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (FEE)	cess_fee	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (PENALTY)	cess_pnlty	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>

CESS (OTHERS)	cess_oth	Decimal (15,2)	CM	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (TOTAL)	cess_total	Decimal (15,2)	CM	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major head.</li> </ul>
Total Amount	total_amt	Decimal (15,2)	M	Total amount of Challan.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of all the Major heads.</li> </ul>

### Business Logic

- At least one Major Head (CGST, SGST and IGST) and at least one corresponding Minor heads (Tax, Interest, Fee, Penalty and Others) needs to have value.
- Total value for each Major Head should match the sum of respective Minor head (Tax, Interest, Fee, Penalty and Others) values.
- Same Major Head cannot be repeated in one CPIN.
- Same Minor Head under corresponding Major Head cannot be repeated.
- All amounts sent in the CPIN file will be decimal and decimal place will be separated by 'dot (.)'.
- There will only be two decimal places for the amount passed in CPIN file (ex 1002.00).
- If any mandatory field is blank, then whole file shall be rejected and complete file must be resent from GSTN to CAS.
- In future Major or Minor heads shall be added or removed. The changes shall be required accordingly.
- The CPIN file received from GSTN shall be for 8:00P.M to 8:00 P.M transactions (i.e. transactions of 23 JAN 2017 8:00 P.M to 24 JAN 2017 8:00 P.M shall be fetched by passing 24 JAN 2017 in web API method.).

### 2.1.4 CIN EOD File

The CINs received by GST SYSTEM from all Authorized Banks in a day shall be consolidated in a single file and shall have CIN and CPIN data together. All CINs that have been created between 8:00P.M of the previous day to 8:00 P.M of the current day shall be put together. The data in the file shall be used to find if any CIN or CPIN had been missing in the CIN and CPIN data received on 5 minutes' interval.

E.g. Date 20/04/2017 will be passed for time period 19/04/2017 8:00 P.M to 20/04/2017 8:00 P.M

GST SYSTEM would digitally sign the CIN EOD file with Digital Signature Certificate taken from Authorized Certifying Authority.

CIN EOD file will be used for self-reconciliation with CPIN and CIN data that has been received in five minutes' interval. This file shall also be used as an accounting instrument for new CPIN and CIN data that has not been received earlier.

**a) Structural/File Level Validation (Whole file will be rejected if any error found):**

- File format shall be in readable JSON format.
- Date should not be before 1<sup>st</sup> April 2017 (can be configurable) and cannot be future date.
- Date should be in specified format (dd-mm-yyyy).
- "eod\_closed" field is to be checked with value of "YES" or "NO" to find the last CPIN file for the day.
- Count of CPIN mentioned should match the CPIN sent.
- Total amount of all CPIN's in a file should match the value in the header.

**b) Digital Signature Validation (Whole file will be rejected if any error found):**

- The EOD CIN file received should not be in a tampered state.
- Public key for decrypting the EOD CIN file, should be available.
- Digital Signature should not be expired.
- Digital Signature should be matched with the public key that is stored in the database during pre-configuration of enrolment process.

**c) Field/Record Level Validation will be done (Whole file will be rejected if any error found):**

All the fields with validations are described below:

Field Name	Field in JSON	Mandatory Fields	Data Type	Description	Validations
GSTIN	gstn	CM	Alphanumeric (15)	This is a unique value for all the assesses.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Value should exist in Assesse master data but if not available, data shall be accepted and then the corresponding master shall be updated from TAX AUTHORITIES.</li> <li>Either GSTIN or Temp ID shall be provided in one challan.</li> </ul>
Temporary ID	temp_id	CM	Alphanumeric (15)	This Tax Identification number of the Tax Payer initiating the Payment but is generated in case of confiscated goods found.	<ul style="list-style-type: none"> <li>Should contain exactly 15 digits.</li> <li>Either GSTIN or Temp ID shall be provided in one challan.</li> </ul>
CPIN Date	cpin_dt	M	Date (11) dd-mm-yyyy	Date of creation of CPIN	<ul style="list-style-type: none"> <li>Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>Date cannot be future date.</li> </ul>
CPIN Time	cpin_tim	M	Time (8) hh:mm:ss	Time of creation of CPIN	<ul style="list-style-type: none"> <li>Follow the 24-hour format.</li> <li>Time provided should be between 00:00:00 to 23:59:59.</li> </ul>
CPIN	cpin	M	Alphanumeric (14)	This is a unique value for each challan.	<ul style="list-style-type: none"> <li>Should contain exactly 14 digits with prescribed format.</li> <li>First four digits yymm then 2-digit state code and then next 8 unique identities.</li> </ul>
CIN	cin	CM	Alphanumeric (18)	Unique identifier for the challan generated by the Bank by appending the Bank Code with the CPIN.	<ul style="list-style-type: none"> <li>18-character (unique 4-digit Bank code + 14-digit CPIN generated by GST IT System) (conditional. See remarks below)</li> <li>Optional in case the Status is FAILED or PENDING.</li> </ul>

Acknowledgement Number	ack_num	CM	Alphanumeric (25)	Acknowledgement number of the transaction as per the Bank records.	<ul style="list-style-type: none"> <li>• Variable length with Maximum of 25 char string.</li> <li>• Applicable only if same CPIN was sent with pending status earlier.</li> <li>• Blank in the case of cash payment or Instrument of the same bank.</li> </ul>
Payment Date	payment_dt	M	Date (dd/mm/yyyy)	Date of payment as recorded in the Bank system	<ul style="list-style-type: none"> <li>• Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>• Date cannot be future date.</li> <li>• In case of Failed transaction this will be the date when the transaction was recorded as failed in the Bank system.</li> <li>• In case of pending (maker/checker) transaction this will be the date when the maker transaction was recorded in the Banks system.</li> <li>• In case of Pending (Credit/Debit Card) transaction this will be the date when the credit/debit card transaction was recorded in the Payment Gateway system.</li> <li>• In case of Invalid status, this parameter will be left empty.</li> </ul>
Payment Time	payment_time	M	Time (HH:mm:ss)	Time of payment as recorded in the Bank system	<ul style="list-style-type: none"> <li>• HH:mm:ss (in 24-hour time format. i.e. 1 PM will start 13:00:00)</li> <li>• In case of Failed transaction this will be the time when the transaction was recorded as failed in the Bank system.</li> <li>• In case of Pending (maker/checker) transaction this will be the time when the maker transaction was</li> </ul>

					<p>recorded in the Banks system.</p> <p>In case of Pending (Credit/Debit Card) transaction this will be the time when the credit/debit card transaction was recorded in the Payment Gateway system.</p>
Bank Reference Number	bank_ref_num	M	Alphanumeric (25)	BRN number of the transaction as per the Bank records.	<ul style="list-style-type: none"> <li>Variable length with Maximum of 25 chars string.</li> <li>Optional in case the Status is FAILED or PENDING</li> </ul>
Status	status	M	Alphanumeric (7)	Code indicating the status of the Payment Transaction.	<ul style="list-style-type: none"> <li>7 character code (Possible values are SUCCESS or FAILED or PENDING)</li> </ul>
Bank Code	bank_cd	M	Alphanumeric (4)	Will tell us about the bank that has been used for transaction.	<ul style="list-style-type: none"> <li>Needs to be value from the master table.</li> <li>Bank Code is mandatory for OTC payment method and NER. Non-Mandatory in EPY.</li> </ul>
CGST (TAX)	cgst_tax	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (INTEREST)	cgst_intr	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (FEE)	cgst_fee	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (PENALTY)	cgst_pnlty	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CGST (OTHERS)	cgst_oth	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>

CGST (TOTAL)	cgst_total	CM	Decimal (15,2)	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major head.</li> </ul>
IGST (TAX)	igst_tax	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (INTEREST)	igst_intr	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (FEE)	igst_fee	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (PENALTY)	igst_pnlty	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (OTHERS)	igst_oth	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
IGST (TOTAL)	igst_total	CM	Decimal (15,2)	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major Head.</li> </ul>
SGST (TAX)	sgst_tax	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (INTEREST)	sgst_intr	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (FEE)	sgst_fee	CM	Decimal (15,2)	This will be the amount in the corresponding Minor	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic</li> </ul>

				Head.	below.
SGST (PENALTY)	sgst_pnlty	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (OTHERS)	sgst_oth	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
SGST (TOTAL)	sgst_total	CM	Decimal (15,2)	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major head.</li> </ul>
CESS (TAX)	cess_tax	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (INTEREST)	cess_intr	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (FEE)	cess_fee	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (PENALTY)	cess_pnlty	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (OTHERS)	cess_oth	CM	Decimal (15,2)	This will be the amount in the corresponding Minor Head.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> </ul>
CESS (TOTAL)	cess_total	CM	Decimal (15,2)	Total amount of corresponding Major Code.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> <li>Please see business logic below.</li> <li>Should match with sum of the Minor heads below the Major Head.</li> </ul>
Total	total_amt	M	Decimal (15,2)	Total amount of Challan.	<ul style="list-style-type: none"> <li>Amount cannot be negative.</li> </ul>

Amount					<ul style="list-style-type: none"> <li>• Please see business logic below.</li> <li>• Should match with sum of all the Major heads.</li> </ul>
Reporting Date	reporting_dt	CM	Date	Date of reporting the CIN to GSTN.	<ul style="list-style-type: none"> <li>• Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>• Date cannot be future date.</li> <li>• Cannot be date before CIN creation Date.</li> </ul>
Reporting Time	reporting_tim	CM	Time	Time of reporting the CIN to GSTN.	<ul style="list-style-type: none"> <li>• Follow the 24-hour format.</li> <li>• Time provided should be between 00:00:00 to 23:59:59.</li> <li>• Cannot be time before CIN creation time for respective date.</li> </ul>
UTR Number	utr_num	CM	Alphanumeric (22)	Unique Transaction Reference of the NEFT/RTGS transaction	<ul style="list-style-type: none"> <li>• 16-digit numeric field (mandatory) in case of NEFT.</li> <li>• 22-digit numeric field (mandatory) in case of RTGS.</li> </ul>
Transaction ID	txnid	CM	Alphanumeric (15)	Unique identifier for that transaction generated by the GST System.	<ul style="list-style-type: none"> <li>• 15 digit numeric field (mandatory) in case of online payment.</li> </ul>
Instrument Number	instrument_no		Alphanumeric (10)	Cheque or DD Number in case instrument Type is not CASH.	<ul style="list-style-type: none"> <li>• 2 char string with possible values in appendix 'Instrument Type'.</li> </ul>
Instrument MIRC Code	instrument_mirc_cd	CM	Alphanumeric (9)	MICR code of the instrument .	<ul style="list-style-type: none"> <li>• 9 char string with the first three digits representing the city code, the next three digits representing the bank code and remaining digits represents bank branch code.</li> <li>• Applicable only in OTC method, but blank in the case of cash payment.</li> </ul>
Bank IFSC	br_ifsc_cd	CM	Alphanumeric (11)	IFSC Code of the bank branch where payment	<ul style="list-style-type: none"> <li>• Applicable only in OTC</li> </ul>

Code				was made.	method.
Branch Location	br_location	CM	Alphanumeric (120)	Name of City/Town/Village where payment is was made.	<ul style="list-style-type: none"> <li>Applicable only in OTC method.</li> </ul>
Branch Name	br_name	CM	Alphanumeric (120)	Name of the Branch.	<ul style="list-style-type: none"> <li>Applicable only in OTC method.</li> </ul>
Instrument Type	instrument_ty	CM	Alphanumeric (2)	Type of instrument used for remittance.	<ul style="list-style-type: none"> <li>2 char string with possible values in appendix 'Instrument Type'.</li> </ul>
Payment Acknowledgement Date	pymnt_ack_dt	CM	Date	Cheque/DD/ submitted Date as per the bank records.	<ul style="list-style-type: none"> <li>Date cannot be before 1<sup>st</sup> April 2017 (can be configurable)</li> <li>Date cannot be future date.</li> <li>Cannot be date before CIN creation Date.</li> </ul>
Payment Acknowledgement Time	pymnt_ack_tim	CM	Time	Cheque/DD/ submitted Time as per the bank records.	<ul style="list-style-type: none"> <li>Follow the 24-hour format.</li> <li>Time provided should be between 00:00:00 to 23:59:59.</li> <li>Cannot be time before CIN creation time for respective date.</li> </ul>

### Business Logic

- At least one Major Head (CGST, SGST and IGST) and at least one corresponding Minor heads (Tax, Interest, Fee, Penalty and Others) needs to have value.
- Total value for each Major Head should match the sum of respective Minor head (Tax, Interest, Fee, Penalty and Others) values.
- Same Major Head cannot be repeated in one EOD CIN.
- Same Minor Head under corresponding Major Head cannot be repeated.
- All amounts sent in the EOD CIN file will be decimal and decimal place will be separated by 'dot (.)'.
- There will only be two decimal places for the amount passed in EOD CIN file (ex 1002.00).
- If any mandatory field is blank, then whole file shall be rejected and complete file must be resent from GSTN to CAS.

8. In future Major or Minor heads shall be added or removed. The changes shall be required accordingly.
9. The EOD CIN file received from GSTN shall be for 8:00P.M to 8:00 P.M transactions (i.e. transactions of 23 JAN 2017 8:00 P.M to 24 JAN 2017 8:00 P.M shall be fetched by passing 24 JAN 2017 in web API method.).

**2.1.5 Reconciled CIN data with RBI**

CAS shall also receive the data from GST System which they have reconciled with the RBI e-Scroll. All the reconciled CINs shall be put together and shared with CAS.

GST SYSTEM would digitally sign the Reconciled CIN data file with Digital Signature Certificate taken from Authorized Certifying Authority.

**2.1.6 Non-Reconciled CIN data with RBI**

CAS shall also receive the data from GST System which remained un-reconciled during reconciliation with the RBI e-Scroll. All the non-reconciled CINs shall be put together and shared with CAS.

GST SYSTEM would digitally sign the Non-reconciled CIN data file with Digital Signature Certificate taken from Authorized Certifying Authority.

Below are the types for non-reconciled records.

Sr. No.	Record Type	Description
1	NRECONGST	Non - Reconciled Transactions Reported to GST System
2	NRECONCIN	Non - Reconciled Transactions Reported to RBI with incorrect CIN details
3	NRECONHEADS	Non - Reconciled Transactions Reported to RBI with incorrect Accounting Heads

**2.1.7 Exception / Bank Performance Parameters**

GST System will log all errors/exceptions happened during regular data exchange with all authorized banks and same will be reported to CAS for analysis and performance monitoring of the Banks.

### **2.1.8 Memorandum of Error (MoE)**

MoE will be generated by CAS to communicate errors observed in GSTNCIN and RBI e-Scroll data.

CAS would digitally sign the MoE file with Digital Signature Certificate taken from Authorized Certifying Authority.

### **2.1.9 Settlement Ledgers**

The settlement ledgers will be communicated to CAS from GST System at end of each month which will have cross utilization and apportionment of funds for assessee.

All these files will serve as vital input stream for CAS and will be sent on 22<sup>nd</sup> of each month. GST SYSTEM would digitally sign the Settlement Ledger files with Digital Signature Certificate taken from Authorized Certifying Authority

Data of the cross utilization of the Input Tax Credit (Monthly Statement of Cross Utilization of Input Tax Credit) from GST System & Monthly IGST Apportionment Statement reflected in SGST and CGST Settlement Ledgers provided by GST System.

The GST System at the end of each month will provide the statement of ITC cross utilization and apportionment to accounting authorities in the form of Settlement Ledgers. The following cross utilization of ITC is possible under the GST Regime.

1. Utilization of IGST ITC for discharging liabilities of CGST
2. Utilization of CGST ITC for discharging liabilities of IGST
3. Utilization of SGST ITC for discharging liabilities of IGST
4. Utilization of IGST ITC for discharging liabilities of SGST

Cross utilization at Point No. 1 & 2 will be available in the Settlement ledger of CGST.

Cross utilization at point no. 3 and 4 above will be available from the Settlement Ledger of SGST.

After filing of valid return by the taxpayer, cross utilization report, and the settlement ledger will be provided by the GST System on the monthly basis.

Apportionment of Taxes basically relates to the taxes that have been used for end user.

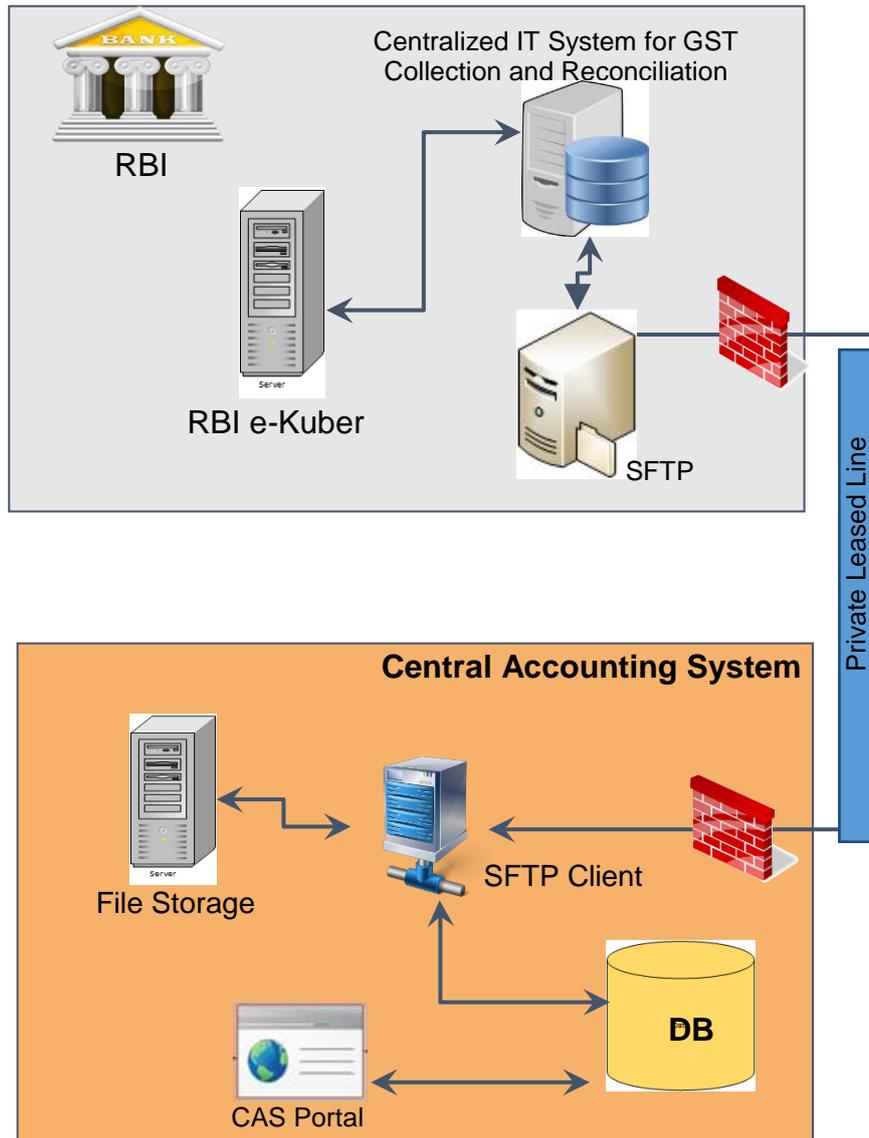
The integration processes and formats for Settlement Ledgers is yet to be provided by GST SYSTEM to CAS.

### 3.2 Reserve Bank of India (RBI)

All formats described below are as per the integration document provided by RBI, subject to change/modification on further deliberations with the stakeholders:

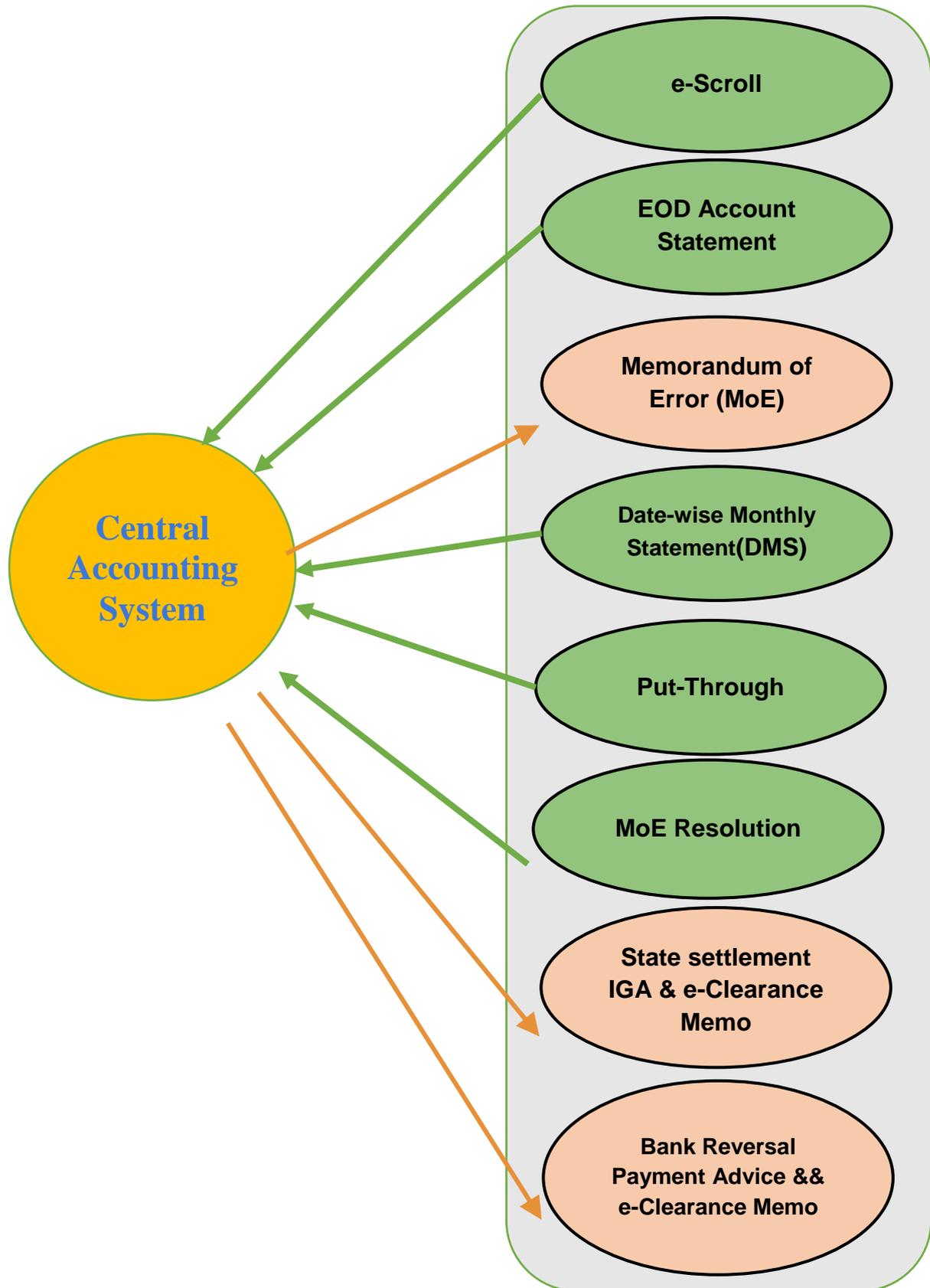
#### Integration Mechanism

RBI will host the SFTP server to exchange the files to CAS. CAS Middleware Solution will pull the files from RBI SFTP server on frequency and timing defined in integration document with RBI.



**Figure 11: Integration Protocol with RBI**

CAS will integrate with **RBI** for sharing of below information.



**Figure 12: RBI integration with CAS**

### 3.2.1 e-SCROLL

The data to be exchanged would be for e-Scroll (credit notification) from RBI to governments w.r.t GST payments received from tax payers at bank. The e-Scroll will be considered as an Accounting Instrument for Government Accounting. The RBI is expected to ensure secure data exchange with CAS to enable reconciliation of payment amount reported by banks to RBI and GST System.

RBI will share detail of payment received by the bank for GST in the form of e- Scroll with CAS. The e-Scroll to be received by CAS will be in the prescribed format. The objective of the format is to make the baseline in order to reconcile the data with the Challans file received from GST System.

The reconciliation process would facilitate the Accounting Authorities to reconcile the payments being made by the Banks to Government in RBI, calculate delayed remittances and bank performance parameters.

RBI will send Major Head wise e-Scroll to CAS in every hour. RBI would digitally sign the e-Scroll file with Digital Signature Certificate taken from Authorized Certifying Authority.

- I. **CGST e-Scroll:** In this e-Scroll all credit notification that belongs to CGST Head will come under this e-Scroll.
- II. **IGST e-Scroll:** In this e-Scroll all credit notification that belongs to IGST Head will come under this e-Scroll.
- III. **CESS will be considered on similar pattern as for other Major Heads.**

RBI shall create the complete transactional data in one consolidated file and that file shall be called as e-Scroll. This file will contain complete data of luggage files from all the authorised banks as well as the payment that are directly received by RBI for NEFT/RTGS. Similar to data in the luggage file, the data sent from RBI in e-Scroll file shall also have just the Major Head wise information of the paid challans.

RBI will send the **Major Head wise e-Scrolls** (Separately for CGST, IGST etc.) in the interval of one hour (**9am to 8pm**).

The e-Scroll file received from RBI will be in **XML Format** and will be communicated using the **SFTP Server**.

The e-Scroll received will be tested at different level of validations:

**a) Structural/File Level Validations (Whole file will be rejected if any error found):**

- File format should be XML.
- File should be readable.
- Date of e-Scroll should not be before 1<sup>st</sup> April,2017 (configurable).
- Date of e-Scroll should not be of future date.
- Count of CINs, given in header, must be matched with the number of records.
- Total Amount of e-Scroll for each Major Head (CGST/IGST) should match with the file header of the respective Major Head.
- File Name of the e-Scroll must be unique.
- File message should be ISO camt.054.001.05
- Creation date of e-Scroll must be in yyyy-mm-ddThh:mm:ss format.

**b) Digital Signature Validation (Whole file will be rejected if any error found):**

- The e-Scroll received should not be in a tampered state.
- Public key for decrypting the e-Scroll file, should be available.
- Digital Signature should not be expired.
- Digital Signature should be matched with the public key that is stored in the database during pre-configuration of enrolment process.

**c) Field/Record Level Validation (Only those record will be rejected that have error):**

Field Name	Mandatory	Data Type	Master Based Values	Validation
<b>Header</b>				
From	M	Max35Text	Y	'From' should always populate with value " <b>RBI</b> "
To	M	Max35Text	Y	'To' should always populate with value ' <b>0721</b> '(for <b>Central Accounting Authorities</b> )
File Name	M	Max35Text	N	1. This tag must be same as Physical filename or E-scroll 2. File name should be unique.

Message Identifier	M	Max35Text	Y	1.Message definition must be always ' <b>camt.054.001.05</b> '
Business Service	M	Max35Text	Y	1.Business service must be populate with value ' <b>DebitCreditNotificationV05</b> '
Date & time of Header/File Creation	M	yyyy-mm-ddThh:mm:ss	N	1. Date should not be before 1st April, 2017. 2. Date should not be future date. 3. Format of the date & time should be yyyy-mm-ddThh:mm:ss
<b>Message: Debit Credit Notification</b>				
<b>Group header</b>				
Group Header Name	M	Max35Text	N	1.Group Header file name should be equal to Header file name
Date and Time of Group Creation	M	yyyy-mm-ddThh:mm:ss	N	1. Date should not be before 1st April, 2017. 2. Date should not be future date. 3. Format of the date & time should be yyyy-mm-ddThh:mm:ss
<b>Notification</b>				
Accounting Authority's Code	M	Max35Text	Y	1.This tag will be populating with UDHCODE i.e. It must be 0721( <b>for Central Accounting Authorities</b> )
Page Number	M	Max5NumericText	N	1.Page number cannot be negative or Zero 2. Page number should be unique for date of notification.
Last Page Indicator	M	Max5NumericText	Y	1.Should have value <b>YES</b> or <b>NO</b>

Date and Time of Notification	M	yyyy-mm-ddThh:mm:ss	N	<ol style="list-style-type: none"> <li>1. Date should not be before 1st April, 2017.</li> <li>2. Date should not be future date.</li> <li>3. Format of the date &amp; time should be yyyy-mm-ddThh:mm:ss</li> </ol>
Account Number	M	Max34Text	Y	<ol style="list-style-type: none"> <li>1. Account Number should have fixed Length of 11 digits (Need confirmation from RBI) and should be Numeric.</li> <li>2. Account Number should be from master list configured in Centralized Accounting System</li> </ol>
<b>Transaction Summary</b>				
Total Number of Credit Entries	M	Max15Numeric	N	1.Total number of credit entries should be equal to individual number of credit entries
Total Credit Amount	M	Decimal Number	N	1.Total Sum of credit should be equal to Sum of individual credit amount
<b>Credit Details: This data will iterate for each credit entry</b>				
Credit Amount	M	Decimal Number	N	1.Amount cannot be negative
Credit Settlement Date	M	YYYY-MM-DD	N	<ol style="list-style-type: none"> <li>1. Date should not be before 1st April, 2017.</li> <li>2. Date should not be future date.</li> <li>3. Format of the date &amp; time should be yyyy-mm-dd</li> <li>4. Date should not be prior to CIN date.</li> </ol>
Number of Transactions	M	Max15Numeric	N	1. Number of Transactions should be equal to number of individual transaction details
<b>CIN Details: The data will be iterate for each CIN (no. of actual receipt) inside a credit entry</b>				
Luggage File Name	CM	Max35Text	N	1.Mandatory in case of

				Mode is 1 to 5
RBI Unique Reference Number	M	Max35Text	N	1. RBI Reference Number should be unique.
Original Instruction ID	M	Max35Text	N	1. Length Must have 14 digits.
Original End to End ID	M	Max35Text	N	1.Length Must have 18 digit
UTR Number	CM	Max35Text	N	1. Mandatory in case of Mode of Payment is NEFT or RTGS 2. Should be unique
Bank Reference Number	M	Max35Text	N	1. Should be unique Need Logic
Cheque Number	CM	Max35Text	N	1.Mandatory in case of Mode of Payment is Cheque
Amount	M	Currency Amount	N	1.Amount cannot be negative or zero.
IFSC Code	M	Max35Text	N	1. Cannot be blank 2. IFSC code should be of 11 digits. 3. First 4 digits should be Alpha. 4. Fifth digit must be zero '0'. 5. Last 6 digits can be alpha-numeric.
MICR/Branch code	M	Max35Text	N	
MoE Resolution Identification	O	Code	Y	1. Code should always populate with value "DSPN"
MoE Case Number	CM	Max35Text	Y	1. MoE case number should from list errors generated earlier. 2. Mandatory in case Code is "DSPN"

Cheque Deposit Date	CM	Date	N	<ol style="list-style-type: none"> <li>1. Date should not be before 1st April, 2017.</li> <li>2. Date should not be future date.</li> <li>3. Format of the date &amp; time should be yyyy-mm-dd</li> <li>4. Mandatory in case of Mode of Payment is Cheque</li> </ol>
<b>Tax Details: This data will iterate for each CIN details</b>				
Major Head Code	M	Max35Text	Y	1. At least, one Major Head must be selected (CGST/IGST)
Central/State Code	M	Max35Text	Y	1. State code must be from the state code master available in the database.
Total Tax Amount	M	Currency Amount	N	1. Amount cannot be negative or zero
Date & time of Luggage file	M	YYYY-MM-DDThh:mm:ss	N	<ol style="list-style-type: none"> <li>1. Date should not be before 1st April, 2017.</li> <li>2. Date should not be future date.</li> <li>3. Format of the date &amp; time should be yyyy-mm-ddThh:mm:ss</li> <li>4. Date should not be prior to CIN date</li> </ol>
Date and Time of Collection	M	YYYY-MM-DDThh:mm:ss	N	<ol style="list-style-type: none"> <li>1. Date should not be before 1st April, 2017.</li> <li>2. Date should not be future date.</li> <li>3. Format of the date &amp; time should be yyyy-mm-ddThh:mm:ss</li> </ol>

Date and Time of Fund Settlement	O	YYYY-MM-DDThh:mm:ss	N	<ol style="list-style-type: none"> <li>1. Date should not be before 1st April, 2017.</li> <li>2. Date should not be future date.</li> <li>3. Format of the date &amp; time should be yyyy-mm-ddThh:mm:ss</li> <li>4. Fund Settlement Date and Time should equal or greater than '<b>Date and Time of CIN Creation</b>'</li> <li>5. Date should not be prior to CIN date</li> </ol>
Settlement Mode	M	Max500Text	Y	<ol style="list-style-type: none"> <li>1. Must have values between 1 to 8</li> </ol>

**3.2.2 EOD Account Statement:**

This is an important file for the process of reconciliation and will be received from RBI to CAS. It will contain the information of all credits and debits for the complete day.

RBI would digitally sign the EOD Account Statement file with Digital Signature Certificate taken from Authorized Certifying Authority.

This file will be used to reconcile the total Credit/Debit Amount with the total of all amount in all the e-Scrolls received in the whole day. If there is any discrepancy in the amount, the Accounting Authorities will generate MoE to RBI.

**3.2.3 Memorandum of Error (MoE):**

CAS shall compare the data received in e-scroll from RBI and GST System Challan in order to detect the discrepancies in data. To communicate the errors observed in data, Accounting Authorities would generate a Memorandum of Error and notify the errors to RBI.

CAS would digitally sign the MoE file with Digital Signature Certificate taken from Authorized Certifying Authority.

**a) Integration of MoE**

The MoE generated shall be in XML format and each MoE shall have a unique identification number. MoE shall report errors observed against a CIN reported in GST System Challan and RBI e-scroll. MoE

shall contain the error codes, along with their unique number, for the errors observed in the data. The MoE generated will have date & time mentioned in it to record the time of generation of MoE.

In response to a MoE, RBI is expected to generate and send a response file (in XML format) to CAS. The response message shall contain the response code for each error code received in MoE. The response code shall identify the resolution for the error reported. The details of the response file have been discussed in the MoE Resolution.

The format for generating & sending MoE has been finalized. CAS will send MoE in the below format to RBI for the mismatch amount & missing CINs cases.

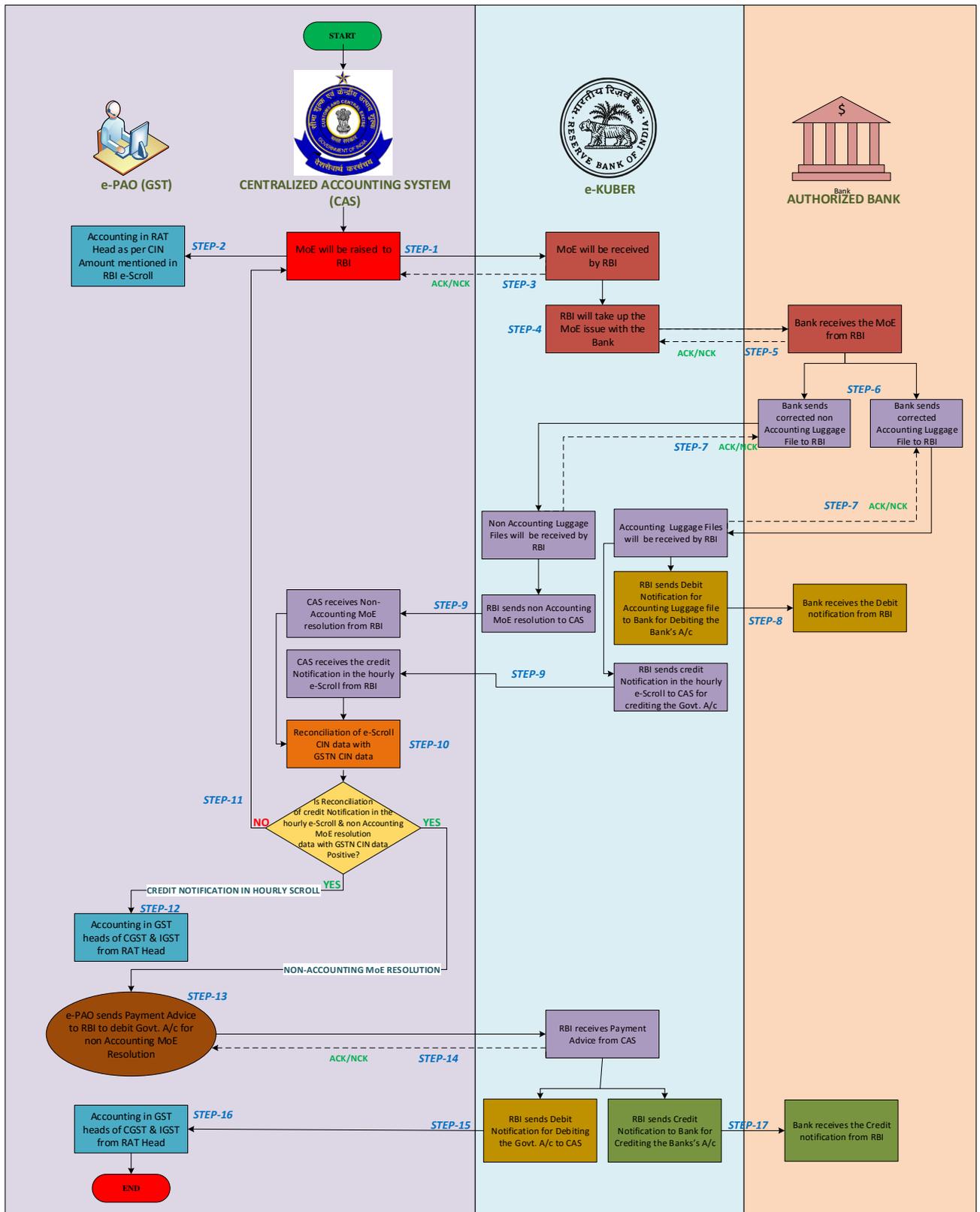
### Header

Field Name	Parameters	RULES	Sample Value
File Name	Max35Text	Notification Type(2)+Accounting Authority(6)+Date of Initiation(8)+Sequence Number(4)	ME000721201711170001
From	Max35Text	UDCH Code (or) Originating System Code assigned by RBI. If the MoE initiated by government for reporting to RBI	721
To	Max35Text	Receiver Identification - Default RBI, if the MoE reported to RBI (or) Agency Bank Code, if the MoE reported to agency bank by RBI	RBI or 2224
File Creation Date	yyyy-mm-ddThh:mm:ss	Date (and time) of the creation of this MOE	2017-11-17T11:30:34
No. of MoEs	Max15NumericText	Number of cases reported in the initiation	2

**Details**

Field Name	Parameters	RULES	Sample Value
MoE ID	Max35Text	Uniquely identifies the cases Notification Type(2)+Accounting Authority(6)+Date of Initiation(8)+Sequence Number(4)+Sequence Number for the cases(5)	ME00072120171117000100001
e-Scroll Date	yyyy-mm-dd	Date on which RBI reported the challan to Accounting Authority (or) Originating System	2017-11-11
e-Scroll Message Id	Max35Text	Message Id reported by RBI in the Scroll	CNV5072100000000000020171111R500001
CIN	Max18Text	CIN - Challan Identification Number Bank Code + CPIN. Bank code would be "RBIS". In case, the challan payment is done offline (NEFT / RTGS). Otherwise the agency bank code would be specified (first four char of IFSC)	RBIS20171111000001
MoE Type	Code Set	Identifies the attribute For Example : "ChnId" - Challan Number "ExpDt" - Challan Expiry Date "ChnAmt" - Challan Amount	ChnId
Error Code	Code Set	Code indicates the reason for the Investigation	ME0001 - Challan Missing
Reported Value	Max35Text	Attribute value reported by RBI in the scroll	
Expected Value	Max35Text	Value Expected by Accounting Authority (or) Originating System	

**b) Process of Messages & Files Flow between CAS to RBI & RBI to Bank**



**Figure 13: Process Flow of Messages & Files Flow between CAS to RBI & RBI to Bank**

**Process Steps:**

**Step 1:** For un-matched CINs, e-PAO will issue MoE to RBI in '*MOE\_Initiationv1.1*' file format.

**Step 2:** For unmatched CINs accounting entries will be done under RAT heads by the Accounting Authorities.

**Step 3:** RBI will send acknowledgement (positive/negative) for the receipt of MoE to Central Accounting System in '*MOE\_Statusv1.0*' in file format.

**Step 4:** RBI will take up the MoE with respective Authorized Bank in '*MOE\_Initiationv1.1*' file format.

**Step 5:** Bank will send the acknowledgement (positive/negative) for the receipt of MoE to RBI in '*MOE\_Statusv1.0*' file format.

**Step 6:** Bank will send corrected accounting & non-accounting luggage file to RBI against the MoE in '*MoE\_Resolution\_pacs.008.001.05v1.0*' for Accounting Luggage File and '*MoE\_Resolution\_camt.029.001.06v1.0*' for Non-Accounting Luggage File.

**Step 7:** RBI will send the acknowledgement (positive/negative) for the receipt of the corrected Luggage Files in '*MoE\_Resolution\_Status\_pacs.002.001.06v1.0*' file format.

**Step 8:** RBI will send the debit notification to the banks (for accounting luggage file) for debiting the Bank's account in '*Govt\_Notf\_camt.054.001.05v2.0\_GST\_MoE\_DN*' file format.

**Step 9:** RBI will send the accounting & non-accounting MoE resolution to Central Accounting System against the MoE.

When less amount is reported earlier by RBI, the difference amount is reported in E-Scroll received on hourly basis with the reference to MOE i.e '*Govt\_Notf\_camt.054.001.05v2.0\_GST\_MoE\_CN*'. The difference amount will be credited to the Government Account.

The Non-Accounting MoE resolution is sent when more amount is earlier reported by RBI. The corrected amount is reported in '*MoE\_Resolution\_camt.029.001.06v1.0*'. The difference amount need to be reversed to the bank. So RBI will request in this file for reversal of payment from Government.

**Step 10:** Reconciliation of CIN data of accounting & non-accounting MoE Resolution with CIN data of Challans will be done by Centralized Accounting System.

**Step 11:** MoE will be issued to RBI for unmatched CINs by e-PAO again in *'MOE\_Initiationv1.1'* file format.

**Step 12:** The e-PAO will post the entries of accounting credit notification in the hourly e-scroll to relevant accounting heads of CGST & IGST and clear the RAT Head.

**Step 13:** e-PAO will send payment advice to RBI to debit the government account for non-accounting MoE resolution in *'Govt. ePayments\_Pain.001.001.05\_1.1'* file format.

**Step 14:** RBI will send the acknowledgement (positive/negative) for the receipt of the payment advice in *'Govt. ePayments\_Status\_Pain.002.001.05v1.1'* file format.

**Step 15:** RBI will send the debit notification to the e-PAO for debiting the government account in *'Govt\_Notf\_camt.054.001.05v2.0'* file format.

**Step 16:** e-PAO will post the entries of non-accounting MoE resolution to relevant accounting heads of CGST & IGST and clear the RAT head

**Step 17:** RBI will send the credit notification to the bank for crediting the bank account for non-accounting MoE resolution in *'Govt\_Notf\_camt.054.001.05v2.0'* file format.

### 3.2.4 EOD Account Statement

This file will be received from RBI to CAS at the end of the day.

This file will be used to reconcile the total Credits & total amount in the e-Scrolls which are received every hour all through the day.

RBI will send this file in '*Govt\_Account\_Statement\_Camt.053.001.05v1.5\_GST*' file format.

### 3.2.5 Date wise Monthly Scroll (DMS)

DMS will be received at the end of every month. It will contain the summary of all the e-Scrolls which are received on the daily basis from RBI.

### 3.2.6 Put-Through:

This file shall be shall contain the summary with total value for all type of Indirect taxes.

### 3.2.7 State Settlement Inter Government Advice (IGA):

On every 22<sup>nd</sup> of each month, GST SYSTEM will send the State Settlement Ledgers to CAS. Based on State Settlement Ledgers the amount will be either be credited or debited to State Government. e-PAO will send the Inter Government Advice (IGA) to RBI through CAS.

### 3.2.8 Electronic Clearance Memo (e-CM):

RBI will send the e-CM file to CAS after processing of the IGA with status and reference number details

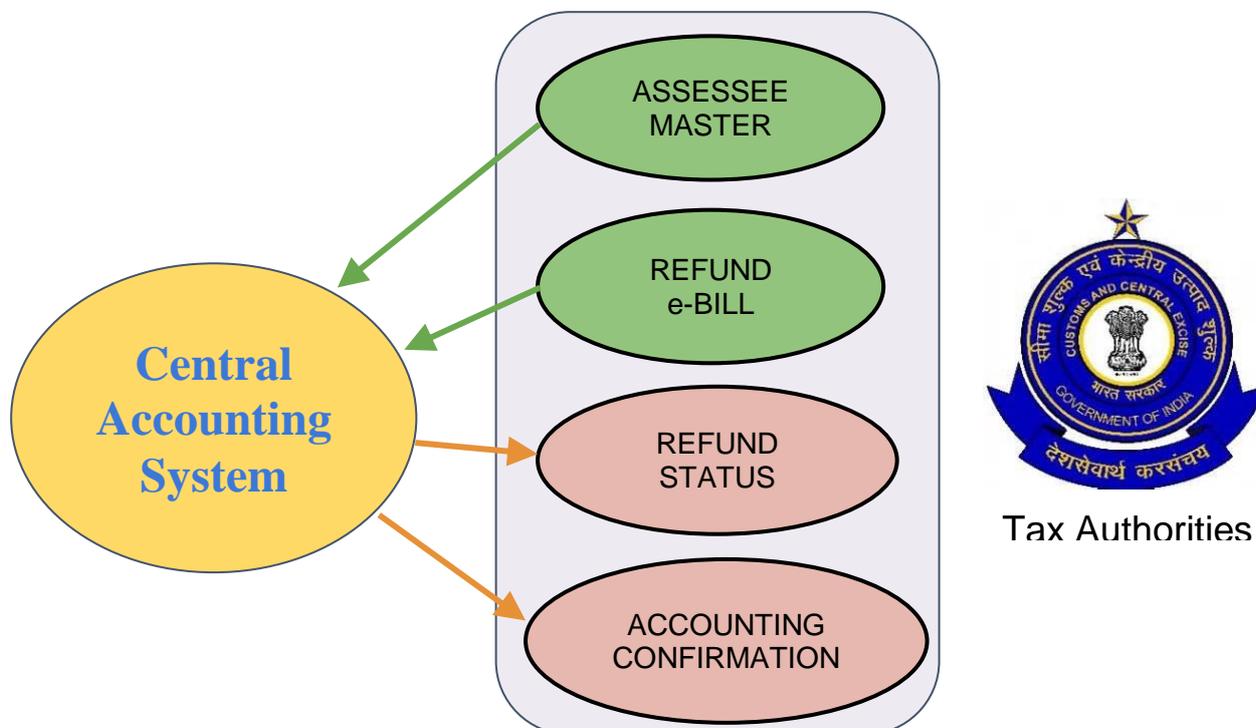
### 3.2.9 Bank Reversal Payment Advices:

As a result of MoE resolution, sometimes ACCOUNTING AUTHORITIES may have to reverse excess payments made to Government Account. E-PAO or concerned authority will send the Payment Advice to RBI through CAS.

### 3.3 CBEC Tax Authorities

All formats described below are subject to change/modification on further deliberations with the stakeholders:

CAS will integrate with **CBEC Tax Authorities** for sharing of below information.



**Figure 14: Tax Authorities Integration with CAS**

#### 3.3.1 Assessee (Tax Payer) Master

Tax Authorities will share the below information of Assessee (Tax Payers) Master data information to Accounting Authorities:

- Assessee Code / GSTIN
- Assessee Title
- Assessee Name
- Address Line 1
- Address Line 2
- District
- State
- Commissionerate Code
- Mobile Number
- E-Mail ID
- Assessee Type
- Bank Account Number

- Bank Name
- IFSC Code

Tax Authorities would digitally sign the Assessee Master files with Digital Signature Certificate taken from Authorized Certifying Authority.

### **3.3.2 Refund e-Bill**

Tax Authorities will share the below information to CAS under e-Bill to refund the amount to Assessee (Tax Payers):

- Refund Reference Number
- Assessee Code / GSTIN
- Assessee Title
- Assessee Name
- Bank Account Number
- Bank Name
- IFSC Code
- CIN Number
- Major Head (CGST, IGST, SGST)
- Minor Head (Tax, Fees, Interest, Penalty, Others)
- Refund Amount

Tax Authorities would digitally sign the Refund e-Bill files with Digital Signature Certificate taken from Authorized Certifying Authority.

### **3.3.3 Refund Status**

CAS will share the below status information to Tax Authorities after processing of refund amount to Assessee (Tax Payers):

- Refund Reference Number
- Assessee Code / GSTIN
- Refund Amount
- Bank Reference Number
- Date and Time of Bank Transaction
- Status (Success / Failed)
- Reason (In case Status is Failed)

CAS would digitally sign the Refund Status files with Digital Signature Certificate taken from Authorized Certifying Authority.

### 3.3.4 Accounting Confirmation

CAS will share the below information to Tax Authorities for confirmation of accounting entries done after various scenarios.

- PAO Code
- Date and Time of Accounting Entry
- Accounts Posting Date
- Consolidation Month
- Financial Year
- Reference Number / CIN
- Head of Accounts
- Amount
- Transaction Type (Credit, -Credit, Debit, -Debit)

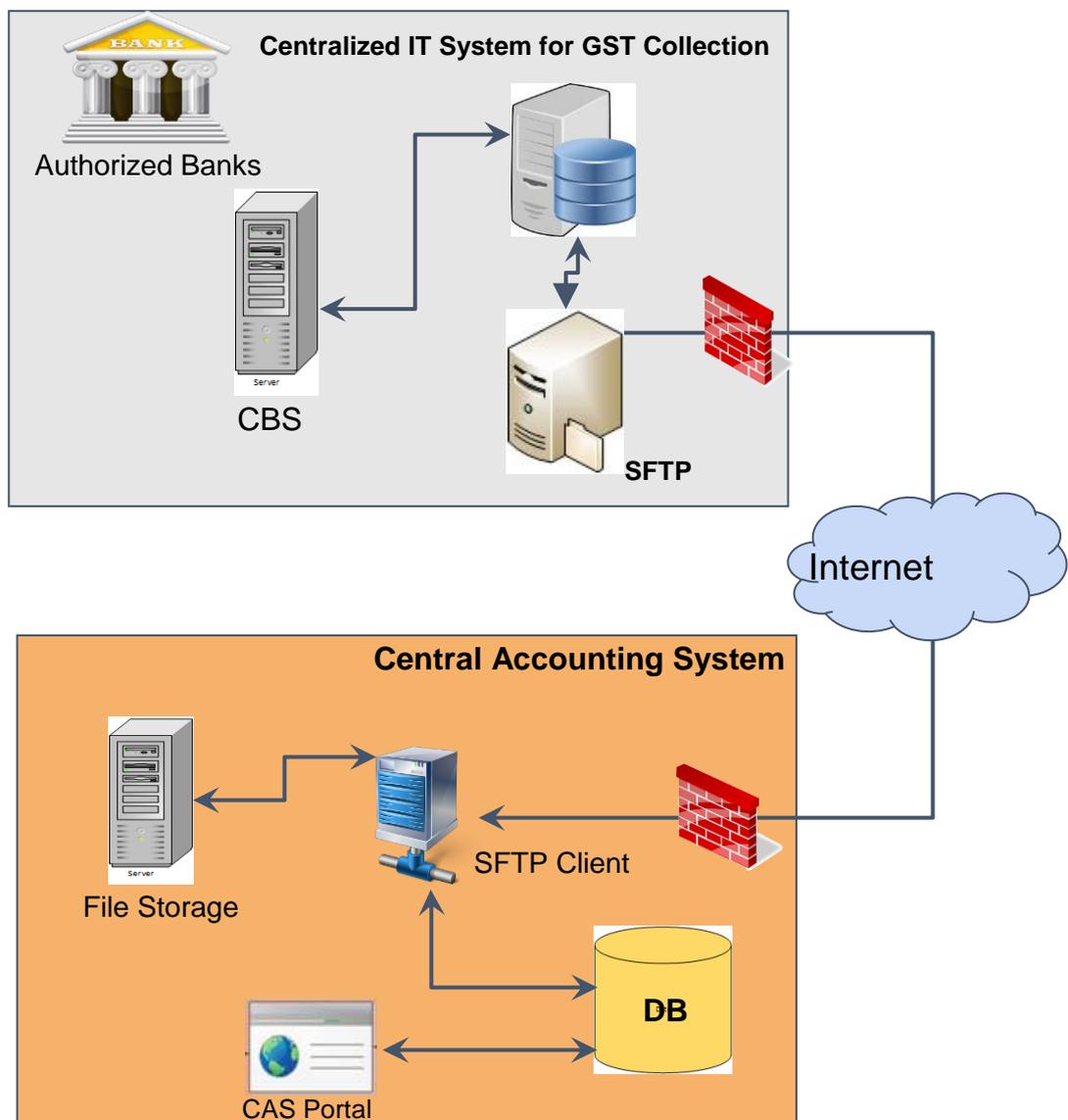
CAS would digitally sign the Accounting Confirmation files with Digital Signature Certificate taken from Authorized Certifying Authority.

### 3.4 Authorized Banks

All formats described below are subject to change/modification on further deliberations with the stakeholders:

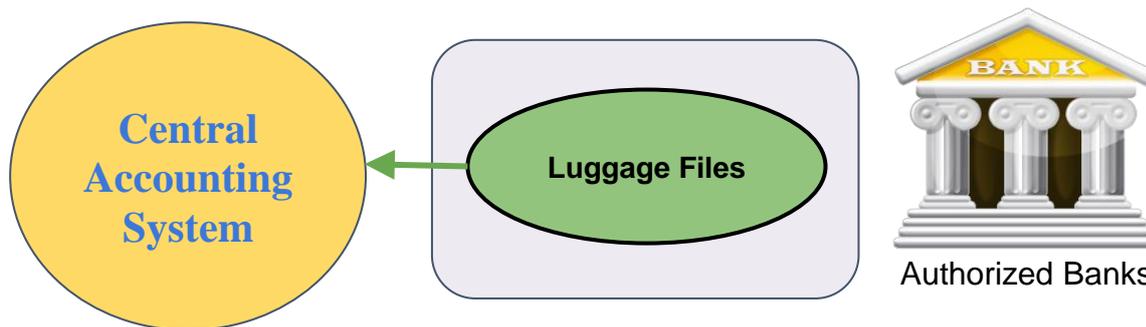
#### Integration Mechanism

All Authorized Banks will host the SFTP server to exchange the files to CAS. CAS Middleware Solution will pull the files from Bank SFTP server on frequency and timing defined in integration document with Authorized Banks.



**Figure 15: Integration Protocol with Authorized Banks**

CAS will integrate with **all Authorized Banks** for sharing of below information.



**Figure 16: Authorized Banks Integration with CAS**

### 3.4.1 Luggage Files

All Authorized Banks will do the remittance of fund to RBI with settlement file called Luggage File. Banks will share this luggage file to RBI on every EOD, the same file will be shared to CAS by banks.

Luggage file shall contain below Information:

- e-FPB IFSC Code
- Challan Identification Number (CIN)
- Bank Reference Number (BRN)
- Total Amount
- Mode of Payment (IB / CC / DC / CA / CQ / DD)
- Date and Time of Transaction
- Date and Time of Credit in e-FPB
- Cheque/DD Number
- Cheque/DD Date
- Branch Code for OTC
- State Code
- Major Head wise repeated Information:
  - Major Head (CGST, IGST, SGST)
  - Major Head wise Amount

Authorized Banks would digitally sign the Luggage files with Digital Signature Certificate taken from Authorized Certifying Authority.

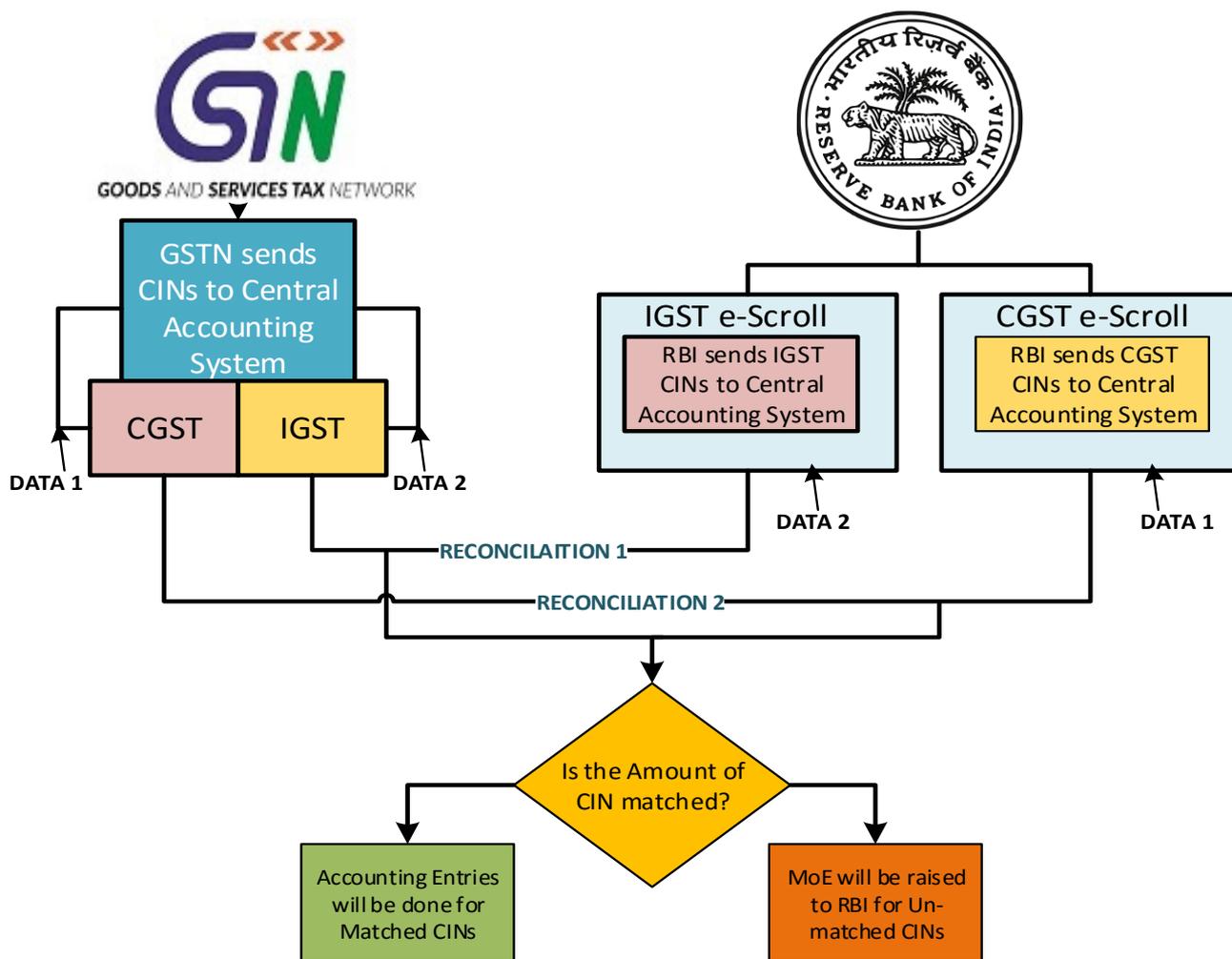
## 4 RECONCILIATION

CAS will reconcile the data of e-Scroll with the Challans received from GST System. The data to be reconciled shall be received by CAS from RBI and GST System comprising of e-Scroll from RBI and Challans (CPIN & CIN) from GST System. The reconciliation process shall identify and list out the parameters which will baseline the reconciliation procedure for Accounting Authorities.

This reconciliation procedure shall enable accounting authorities to identify the errors, if they arise, in GST payments data efficiently. The procedure shall also guide the authorities in handling the errors and thereby assisting them in making key decisions and taking actions to be carried out by them.

The scope for reconciliation presents the process and parameters needed for reconciliation of the GST payments data by CAS. The reconciliation process has been prepared on the basis of provisions of the Payment Report.

### 4.1 RECONCILIATION INSTRUMENTS



**Figure 17: Reconciliation Instruments**

The reconciliation process will be followed according to the data received from both RBI & GST System. The CINs received from RBI in CGST e-Scroll will be reconciled with the CINs received from GST System for CGST and the CINs received from RBI in IGST e-Scroll will be reconciled with the CINs received from GST System for IGST.

So CAS will perform reconciliation on Major Head wise, so there will be two types of reconciliation based on two types of data received:

1. Reconciliation of IGST
2. Reconciliation of CGST

The reconciliation outcome can be of two types:

1. **The whole Amount of CIN is matched:** The Accounting entries for this case have been explained earlier in ‘Accounting Entries Scenarios’ of e-Scroll.
2. **The ‘Amount Mismatch’ from either side i.e., RBI/GST System:** In this case, the MoE will be raised to RBI.
3. **The ‘CIN with Major Head Missing’ from either side i.e., RBI/GST System:** In this case, the MoE will be raised to RBI.

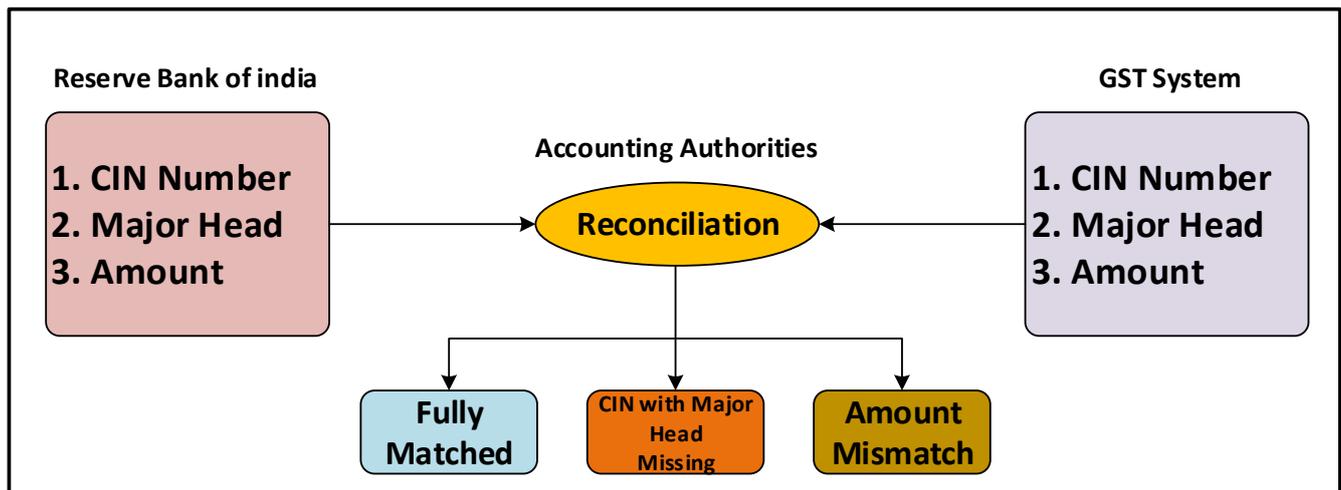


Figure 18: Reconciliation Parameters

4.2 PROCESS FLOW

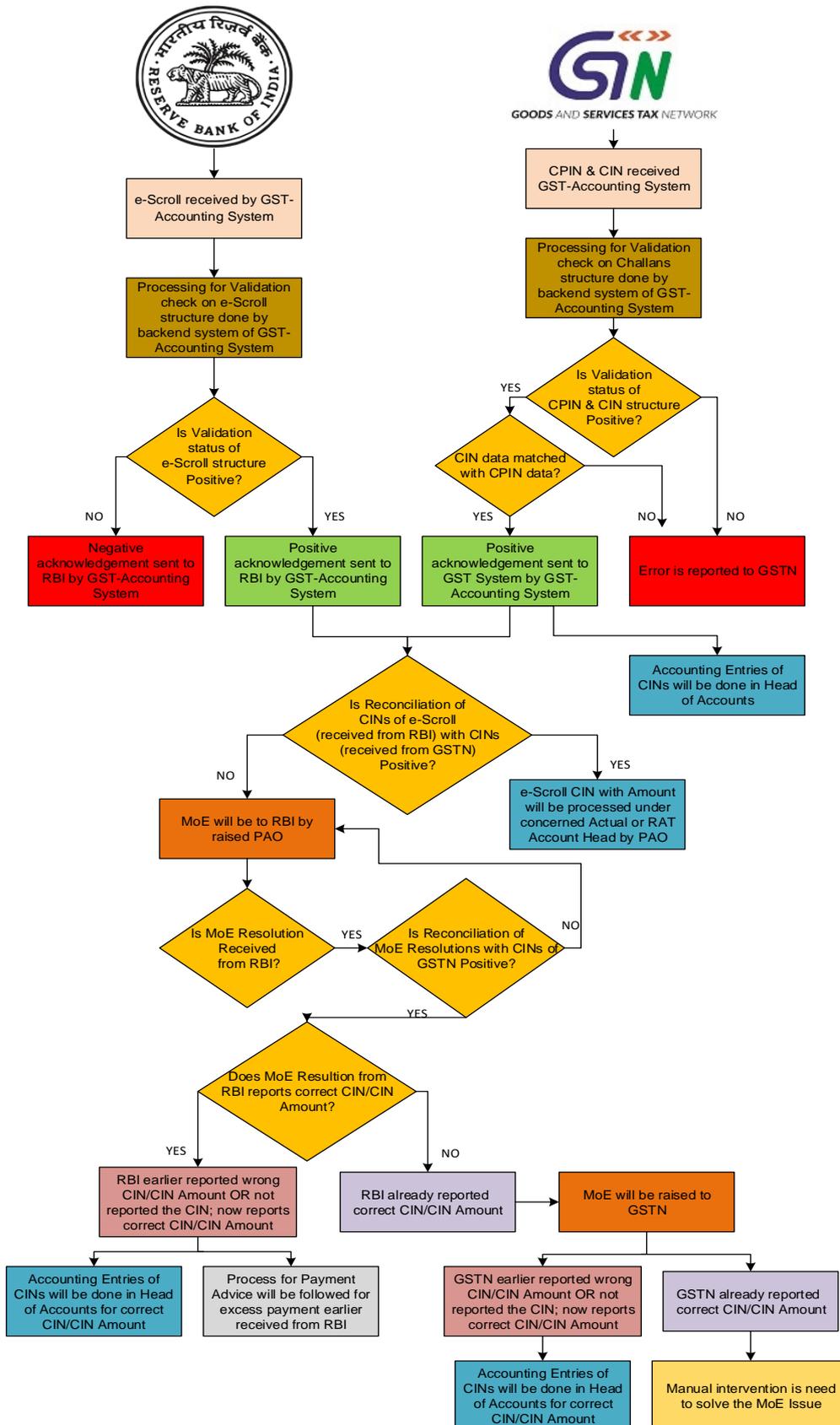


Figure 19: Reconciliation, MoE Initiation, MoE Resolution & Accounting Process Flow

**Process Steps:**

STEP 1: CAS receives e-Scroll from RBI and CPIN & CIN from GST System.

STEP 2: The e-Scroll of RBI and CPIN & CIN of GST System will be checked on different level of validations (File Level Validations, Digital Signature Validation & Record Level Validation).

STEP 3: The system will check the positivity of the validations on both the e-Scroll of RBI & CPIN & CIN of GST System. CIN data is matched with CPIN Data.

STEP 4: If the validation is negative, then the Negative Acknowledgement will be sent to RBI & GST System for their respective files. (Error is reported to GST through mail)

STEP 5: If the validation is positive, then the Positive Acknowledgement will be sent to RBI.

STEP 6: In case the validation is positive, accounting will be done for the CINs received from GST System in the respective Head of Accounts.

STEP 7: Also, in case the validation is positive, the reconciliation of e-Scroll with the CINs received from GST System will be done.

STEP 8: If the reconciliation is positive, the Accounting will be done for the e-Scroll CINs in the respective Head of Accounts.

STEP 9: If the reconciliation is negative, the MoE will be generated to RBI.

STEP 10: The system will check, whether the MoE resolution is received from RBI against MoE generated or not.

STEP 11: If in response to MoE, the MoE resolution is received from RBI, the again the reconciliation of MoE resolution with the CINs of GST System will be done.

STEP 12: If the above reconciliation is positive, the system will check whether the MoE resolution from RBI reports correct CIN/CIN Amount.

STEP 13: If the MoE resolution reports the correct CIN/CIN Amount, the Accounting will be done for the corrected CIN in respective Head of Accounts.

STEP 14: Also, if RBI earlier reported the excess amount, the payment Advice will be followed for the same.

STEP 15: If RBI replied in MoE resolution, it had already reported the correct CIN/CIN Amount, then the MoE will be raised to GST System for the discrepancy.

STEP 16: If in reply to MoE, the GST System reports the corrected CIN/CIN Amount, the Accounting will be done for the corrected CIN in respective Head of Accounts.

STEP 17: If GST System replied against the MoE that it had already reported the correct CIN/CIN Amount, the manual intervention will be needed to solve the discrepancy.

## 5 MoE SCENARIOS & THE PROCESS FLOW

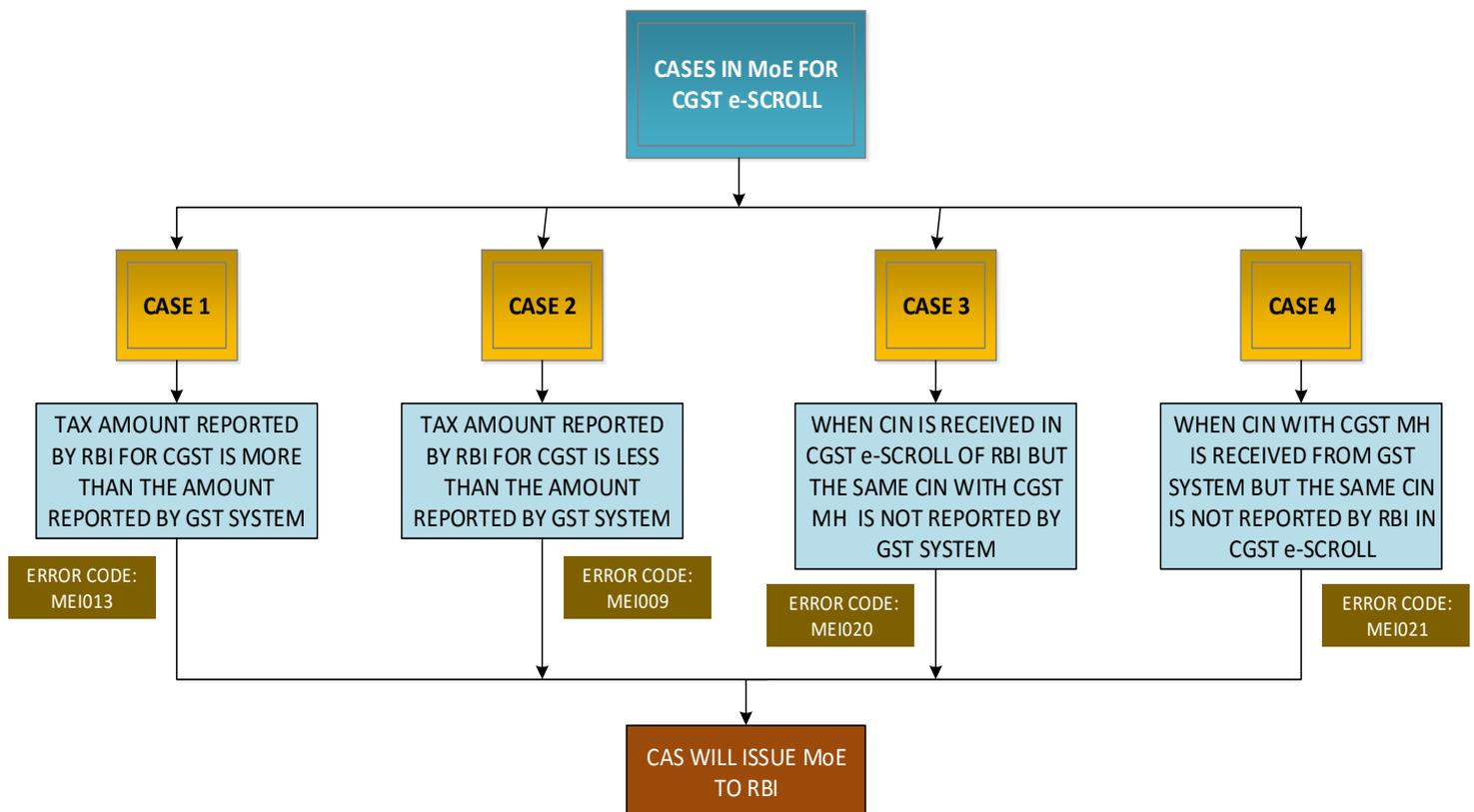
The CAS will generate MoE to RBI based on different scenarios. These scenarios have been mentioned below. The MoE, so generated, will contain error codes. On the basis of the error codes communicated to RBI, RBI will be able to understand the reason of errors.

There are four cases of MoE, where Accounting Authorities can issue to MoE. The cases have been discussed Major Head wise (CGST/IGST), as the different error codes will be generated for different Major Heads. Below are the cases for generating MoE:

### 5.1 CASES IN MoE FOR CGST e-SCROLL

#### CIN WITH CGST MAJOR HEAD

GST-Accounting System	Description	RBI Error Code	RBI Error Description	Accounting Entries on MoE
CASE 1	Amount reported by RBI is more than the amount reported by the GST SYSTEM.	MEI013	Tax Amount Reported for CGST is More than Actual	YES
CASE 2	Amount reported by RBI is less than the amount reported by the GST SYSTEM.	MEI009	Tax Amount Reported for CGST is Less than Actual	YES
CASE 3	When CIN is received in CGST e-Scroll of RBI but the same CIN with CGST MH is not reported by GST SYSTEM	MEI020	CIN with CGST MH Not Reported / CIN with CGST MH Missing from GST SYSTEM	YES
CASE 4	When CIN with CGST MH is received from GST SYSTEM but the same CIN is not received in CGST e-Scroll of RBI	MEI021	CIN Not Reported / CIN Missing from RBI in CGST e-Scroll	NO

**PROCESS FLOW:**

*Figure 20: Cases in MoE for CGST e-Scroll*

**Process Steps:****Cases 1:**

**Step 1:** After the reconciliation, the system analysed that the tax amount reported by RBI for CGST is MORE than the amount reported by GST System. The Error Code will be generated as **MEI013**.

**Step 2:** The error code generated will be sent to RBI by CAS.

**Case 2:**

**Step 1:** After the reconciliation, the system analysed that the tax amount reported by RBI for CGST is LESS than the amount reported by GST SYSTEM. The Error Code will be generated as **MEI009**.

**Step 2:** The error code generated will be sent to RBI by CAS.

**Cases 3:**

**Step 1:** After the reconciliation, the system analysed that the CIN is received from CGST e-Scroll of RBI but the same CIN with CGST Major Head is not reported by GST System. The Error Code will be generated as **MEI020**.

**Step 2:** The error code generated will be sent to RBI by CAS.

**Case 4:**

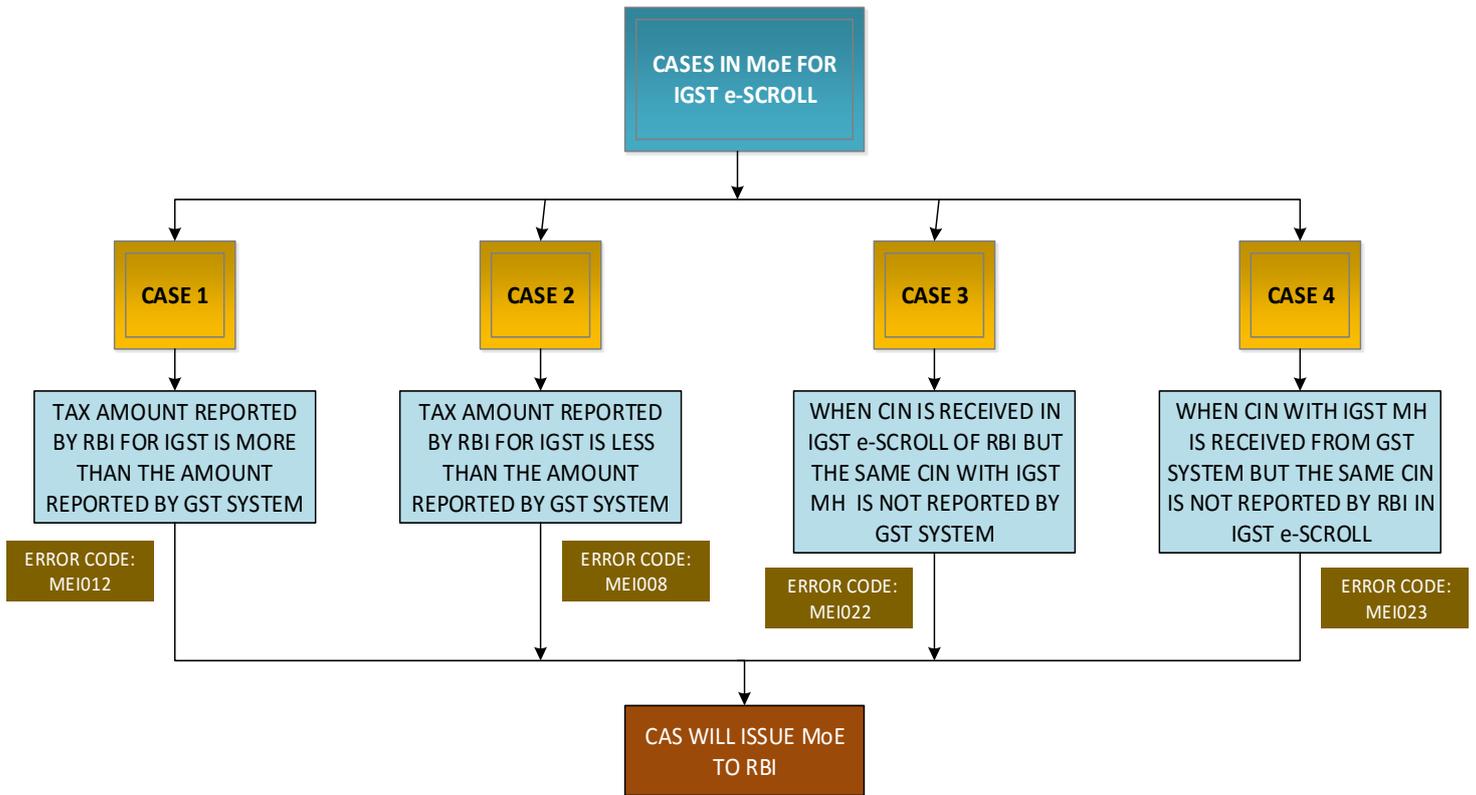
**Step 1:** After the reconciliation, the system analysed that the CIN with CGST is received from GST SYSTEM but the same CIN is not reported in CGST e-Scroll. The Error Code will be generated as **MEI021**.

**Step 2:** The error code generated will be sent to RBI by CAS.

**5.2 CASES IN MoE FOR IGST e-SCROLL****CIN WITH IGST MAJOR HEAD**

GST-Accounting System	Description	RBI Error Code	RBI Error Description	Accounting Entries on MoE
CASE 1	Amount reported by RBI is more than the amount reported by the GST SYSTEM.	MEI012	Tax Amount Reported for IGST is More than Actual	YES
CASE 2	Amount reported by RBI is less than the amount reported by the GST SYSTEM.	MEI008	Tax Amount Reported for IGST is Less than Actual	YES
CASE 3	When CIN is received in IGST e-Scroll of RBI but the same CIN with IGST MH is not reported by GST SYSTEM	MEI022	CIN with IGST MH Not Reported / CIN with IGST MH Missing from GST SYSTEM	YES
CASE 4	When CIN with IGST MH is received from GST SYSTEM but the same CIN is not received in IGST e-Scroll of RBI	MEI023	CIN Not Reported / CIN Missing from RBI in IGST e-Scroll	NO

**PROCESS FLOW:**



*Figure 21: Cases in MoE for IGST e-Scroll*

**Process Steps:**

**Case 1:**

**Step 1:** After the reconciliation, the system analysed that the tax amount reported by RBI for CGST is MORE than the amount reported by GST System. The Error Code will be generated as **MEI012**.

**Step 2:** The error code generated will be sent to RBI by CAS.

**Case 2:**

**Step 1:** After the reconciliation, the system analysed that the tax amount reported by RBI for CGST is LESS than the amount reported by GST SYSTEM. The Error Code will be generated as **MEI008**.

**Step 2:** The error code generated will be sent to RBI by CAS.

**Case 3:**

**Step 1:** After the reconciliation, the system analysed that the CIN is received from CGST e-Scroll of RBI but the same CIN with CGST Major Head is not reported by GST System. The Error Code will be generated as **MEI022**.

**Step 2:** The error code generated will be sent to RBI by CAS.

**Case 4:**

**Step 1:** After the reconciliation, the system analysed that the CIN with CGST is received from GST SYSTEM but the same CIN is not reported in CGST e-Scroll. The Error Code will be generated as **MEI023**.

**Step 2:** The error code generated will be sent to RBI by CAS.

### 5.3 SCENARIOS FOR GENERATING MoE

There are multiple scenarios for which MoE can be generated to RBI. All those scenarios will come under the 'Cases of MoE', which has been discussed above. Below are the scenarios of MoE:

Scenarios of MoE		Reference
<b>Scenario 1</b>	Transaction reported to GST SYSTEM by authorized banks but not to RBI (CIN reported to GST SYSTEM but not included in luggage file)	Case 4 of CGST/ IGGST
<b>Scenario 2</b>	Transaction reported by Bank to RBI but not to GST SYSTEM (CIN included in luggage file but CIN not reported to GST SYSTEM)	Case 3 of CGST/ IGGST
<b>Scenario 3</b>	Transaction reported to RBI but with incorrect details of CIN (CIN level mismatch)	Case 1 or Case 2 (whichever is applicable)of CGST/ IGGST
<b>Scenario 4</b>	Money transferred to wrong Government Account though CIN matches with data in e-scroll received from RBI (Major head level)	Case 4 of CGST/ IGGST
<b>Scenario 5</b>	Sum total of amount for a CIN reported in e-scroll by RBI is lesser / greater than that reported by e-FPB of authorized bank / RBI to GST SYSTEM	Case 1 or Case 2 (whichever is applicable)of CGST/ IGGST
<b>Scenario 6</b>	When CIN is not received by GST SYSTEM from the Bank but the Bank has reported the CIN to RBI	Case 3 of CGST/ IGGST
<b>Scenario 7</b>	When CIN is received by GST SYSTEM from the Bank but GST SYSTEM has rejected the CIN due to CIN Amount Mismatch with CPIN Amount	Case 3 of CGST/ IGGST
<b>Scenario 8</b>	When two CINs received from RBI against a single CPIN but only one CIN received from GST SYSTEM	Case 3 of CGST/ IGGST

These scenarios are discussed below in details:

**Scenario 1: Transaction reported to GST SYSTEM by authorized banks but not to RBI (CIN reported to GST SYSTEM but not included in luggage file):**

On the basis of the CIN information received from GTSN and RBI, the result of the reconciliation with reference to CINs, it was found that the CIN with the particular Major Head has been reported by GST SYSTEM but the same CIN has not been reported by RBI. In this case, the Accounting Authority will generate a Memorandum of Error (MOE) with a Unique Identification Number (UIN) and communicate the same to RBI.

*This scenario will come under CASE 4 of CGST/IGST (whichever is applicable).*

**Scenario 2: Transaction reported by Bank to RBI but not to GST SYSTEM (CIN included in luggage file but CIN not reported to GST SYSTEM):**

In case of payment through internet banking (Mode I), this seems to be an unlikely scenario, as all payments will be processed at the Core Banking Solution (CBS) of the concerned e-FPB of authorized bank and therefore the compiled data that it reports to RBI on T+1 basis will be nothing but the compilation of data (CIN) already reported by e-FPB of authorized bank on real time basis to GST SYSTEM. This discrepancy may however arise due to communication failure even after the prescribed rounds of ping.

*This scenario will come under CASE 3 of CGST/IGST (whichever is applicable).*

**Scenario 3: Transaction reported to RBI but with incorrect details of CIN (CIN level mismatch):**

This kind of error can be minimized through suitable validations in the bank's IT system. If the error still occurs, it will be noted when the scroll data is processed by GST SYSTEM / Accounting Authorities. Even if the error gets noticed earlier but remains unresolved till the time of reporting to RBI on T+1 basis, the bank should report the transaction to RBI with whatever CIN data it has received from the e-FPB of authorized bank. The bank should not hold back any balance in the tax accounts beyond the reporting time to RBI in respect of transactions of the previous day. When such unresolved transaction is reported to RBI, it should carry a flag indicating type of discrepancy. RBI should credit the amount to the account of the respective government as mentioned in the luggage file. As the scroll from RBI will have an unresolved CPIN discrepancy, the Accounting Authorities will

credit the amount to a separate sub-head under the relevant Major head(RAT) and simultaneously take up MOE process. If the discrepancy pertains to the total challan amount, its impact on individual taxes will get known during reconciliation of the scroll data with the challan data, and the Accounting Authorities of the affected government should take up MOE process.

*This scenario will come under CASE 1 or CASE 2 of CGST/IGST (whichever is applicable).*

**Scenario 4: Money transferred to wrong government accounts though CIN matches with data in e-scroll received from RBI (Major head level):**

It may so happen that while sending the luggage file to RBI, the e-FPB of the authorized bank / RBI reflects the amount received in a tax head different from the one specified in the challan (Major head level) (CPIN).

*This scenario will come under CASE 4 of CGST/IGST (whichever is applicable).*

**Scenario 5: Sum total of amount for a CIN reported in e-scroll by RBI is lesser / greater than that reported by e-FPB of authorized bank / RBI to GST SYSTEM:**

Instances may arise where the total amount of CIN reported in the e-scroll of RBI is lesser or greater than what was reported by Banks/RBI to GST System due to various reasons. In such cases, one of the tax amounts will be less than the amount indicated in the challan. The relevant Accounting Authority (for whom the amount received is less than the amount mentioned in challan) will have to take up MOE process with RBI.

*This scenario will come under CASE 1 or CASE 2 of CGST/IGST (whichever is applicable).*

**Scenario 6: When CIN is not received by GST SYSTEM from the Bank but the Bank has reported the CIN to RBI:**

In this case, the Accounting Authorities will take up the MoE process with RBI.

*This scenario will come under CASE 3 of CGST/IGST (whichever is applicable).*

**Scenario 7: When CIN is received by GST SYSTEM from the Bank but GST SYSTEM has rejected the CIN due to CIN Amount Mismatch with CPIN Amount:**

This error can arise in either of the two instances-

- When the Bank has accepted the payment from the tax payer with the higher/lower amount as per CPIN and the reported the same to GST SYSTEM.
- When the Bank has accepted the corrected amount from the tax payer as per CPIN Amount but the bank reported the different amount (Higher/ lower amount as per CPIN Amount) to GST SYSTEM.

In both the above instances, the GST SYSTEM will reject the CIN. However, the bank will have reported the same amount of CIN which is higher/lower amount as per CPIN amount to RBI and in turn RBI will report the same to the Accounting Authorities. The Accounting Authorities will raise MoE to RBI as well as to GST SYSTEM. The reason for raising MoE to GST SYSTEM is to check whether the GST SYSTEM has updated the cash ledger of the tax payer or not. The MoE raised to RBI will have the usual process flow as the amount need to be reversed to the bank.

*This scenario will come under CASE 3 of CGST/IGST (whichever is applicable).*

**Scenario 8: When two CINs received from RBI against a single CPIN but only one CIN received from GST SYSTEM:**

This error can arise in two instances-

- When the amount is debited twice by the bank from the tax payer account (only in e-payment mode used by tax payer), resulting in generation of two CINs by the bank.
- When the first payment is made through net banking mode by the tax payer but due to technical issue at tax payer side, the session got expired and Acknowledgment was received by the taxpayer but the payment was received successfully by the Bank.

Because of the Non receipt of Acknowledgement in the first attempt, the tax payer initiates the payment for the second time through net banking of a different bank and receives acknowledgment of successful transaction.

In both the above cases two CINs were generated and reported to the GST SYSTEM by the bank. The GST SYSTEM will now reject the duplicate CIN. RBI will receive two CINs from the Bank/Banks and report the same to Central Accounting Authorities.

The Accounting Authorities will raise MoE to RBI as well as to GST SYSTEM. The reason for raising the MoE to GST SYSTEM is to verify the CIN used by GST SYSTEM to update the cash ledger of the tax

payer. The MoE raised to RBI will have the usual process flow as the amount need to be reversed to the bank for the other CIN.

*This scenario will come under CASE 3 of CGST/IGST (whichever is applicable).*

## Appendix 1. Glossary

Abbreviation	Description
GST	Goods and Services Tax
GST SYSTEM	IT System of Goods and Services Tax Network
GSTN	Goods and Services Tax Network
CIN	Challan Identification Number
CAS	Central Accounting System
CGST	Central Goods and Services tax
SGST	State Goods and Services tax
IGST	Inter-State Goods and Services tax
GSTIN	Goods and Services Tax Identification Number
PAO	Pay and Account Office
e-FPB's	Electronic Focal Point Branches
Pr.CCA	Principal Chief Controller of Accounts
NEFT	National Electronic Fund Transfer
RTGS	Real Time Gross Settlement
CC	Credit Card
DC	Debit Card
OTC	Over the counter
T	Transaction date
UTR	Unique Transaction Reference
BTR/BTN	Bank Transaction Reference/ Bank Transaction Number
CBS	Core Banking System
CPIN	Common Portal Identification Number
RAT	Receipt Awaiting Transfer
UIN	Unique Identification Number
BRS	Bank Reconciliation Statement
CFI	Consolidated Fund of India
MH	Major Head
MoE	Memorandum of Error
RBI	Reserve Bank of India
M	Mandatory
CM	Custom Mandatory
NM	Non Mandatory

## Appendix 2. Codes to identify beneficiary State

The following table list the values that will be passed in the beneficiary State field in the API request of GST System to identify State/UT Government.

State Code	State Name	State Code	State Name
01	Jammu and Kashmir	19	West Bengal
02	Himachal Pradesh	20	Jharkhand
03	Punjab	21	Orissa
04	Chandigarh	22	Chhattisgarh
05	Uttrakhand	23	Madhya Pradesh
06	Haryana	24	Gujarat
07	Delhi	25	Daman & Diu
08	Rajasthan	26	Dadra & Nagar Haveli
09	Uttar Pradesh	27	Maharashtra
10	Bihar	37	Andhra Pradesh
11	Sikkim	29	Karnataka
12	Arunachal Pradesh	30	Goa
13	Nagaland	31	Lakshadweep
14	Manipur	32	Kerala
15	Mizoram	33	Tamil Nadu
16	Tripura	34	Puducherry Commune
17	Meghalaya	35	Andaman & Nicobar Islands
18	Assam	36	Telangana
99	Pr.CCA		

## Appendix 3. GST System Request and Response Payload

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The request & response attributes, JSON schema and sample json for request & response of all APIs are attached below.



Accounting Authorities API-Attributes 1.0.5.zip

\*(This zip file is being shared by GSTN with all Accounting Authorities in its “Accounting Authorities Interface Document” dated: 09/02/2017 Version: 1.05)

**Note:** *Please refer the GSTN\_Payment\_Interface V4.05 for different types of **data** payload which is part of CIN file.*

## Appendix 4. Bank Codes for Challan Identification Number (CIN)

The Challan Identification Number (CIN) will be a unique 18-digit number containing 14-digit CPIN generated by GST IT system for a particular challan and unique 4-digit Bank code. The following tables lists the 4-digit code to be used by the Authorized Banks for generation of CIN.

Sr.No.	Name of the Bank	Bank Code
1	ALLAHABAD BANK	ALLA
2	ANDHRA BANK	ANDB
3	BANK OF BARODA	BARB
4	DENA BANK	BKDN
5	BANK OF INDIA	BKID
6	CENTRAL BANK OF INDIA	CBIN
7	CANARA BANK	CNRB
8	CORPORATION BANK	CORP
9	HDFC BANK	HDFC
10	IDBI BANK	IBKL
11	ICICI BANK LTD	ICIC
12	INDIAN BANK	IDIB
13	INDIAN OVERSEAS BANK	IOBA
14	BANK OF MAHARASHTRA	MAHB
15	ORIENTAL BANK OF COMMERCE	ORBC
16	J & K Bank	JAKA
17	PUNJAB AND SIND BANK	PSIB
18	PUNJAB NATIONAL BANK	PUNB
19	RBI,PAD	RBIS
20	STATE BANK OF BIKANER AND JAIPUR	SBBJ
21	STATE BANK OF HYDERABAD	SBHY
22	STATE BANK OF INDIA	SBIN
23	STATE BANK OF MYSORE	SBMY
24	STATE BANK OF TRAVANCORE	SBTR

<b>25</b>	STATE BANK OF PATIALA	STBP
<b>26</b>	SYNDICATE BANK	SYNB
<b>27</b>	UNION BANK OF INDIA	UBIN
<b>28</b>	UCO BANK	UCBA
<b>29</b>	UNITED BANK OF INDIA	UTBI
<b>30</b>	AXIS BANK	UTIB
<b>31</b>	VIJAYA BANK	VIJB

## Appendix 5. Mode of Payment

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S.No	Term/Acronym	Description
1	EPY	E Payment
2	OTC	Over the Counter
3	NER	NEFT/RTGS

## Appendix 6. Instrument Types

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Sr. No.	Term/Acronym	Description
1	IB	Internet Banking
2	CC	Credit Card
3	DC	Debit card
4	CA	CASH
5	CQ	CHEQUE
6	DD	Demand Draft

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Department of Revenue, Ministry of Finance**

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