EAST COAST RAILWAY

Office of the
Chief Commercial Manager
1st Floor, North Block, Rail Sadan
Chandrasekharpur
Bhubaneswar – 751017

Commercial Circular No: 105(G)/2012 Dt. 09.10.2012.

Sub: Levy of Service Tax on Transportation of Goods by Rail.

Ref: Board's Freight Rates letter No.TCR/1078/2011/2 dt. 05.10.2012 (CCM/ECoR Commercial Circular No. 104(G)/2012 dt.08.10.2012)

* * *

With reference to above, a clarification has been issued regarding the list of commodities exempted from levy of service tax given at Annexure to Rates Circular No.29 of 2012 [CCM/ECoR Commercial Circular No. 100(G)/2012 dt. 29.09.2012], with reference to Notification No.25 of 2012 dated 20th June, issued by Ministry of Finance.

The clause referred to with respect to the exemption of commodities (circulated vide CCM/ECoR Commercial Circular No. 104(G)/2012 dtd 08.10.2012) may be read as Clause-20 of Notification No.25 of 2012 dated 20th June 2012, issued by Ministry of Finance, instead of Clause-14. The extract of Clause-20 of Notification No.25 of 2012, dated 20th June 2012, issued by Ministry of Finance is as under:

"Services by way of transportation by rail or a vessel from one place in India to another of the following goods -

(a) petroleum and petroleum products falling under Chapter heading 2710 and 2711 of the First Schedule to the Central Excise Tariff Act, 1985 (5 of 1986);

(b) relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;

(c) defence or military equipments;

(d) postal mail or mail bags;

(e) household effects;

(f) newspaper or magazines registered with the Registrar of Newspapers;

(g) railway equipments or materials;

(h) agricultural produce;

(i) foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages; or

(j) chemical fertilizer and oilcakes;"

All concerned to note and act accordingly

Authority: Railway Board's letter No. TCR/1078/2011/2 dt. 08.10.2012.

9/10/12

(P.C.Sahu)
Dy. Chief Commercial Manager (FS)

No. CCM/443/Service Tax/Pt-I Dt. 09.10.2012.

Copy forwarded to:

All Station Managers/Goods Supervisors/Commercial Supervisors/Siding Clerks/Booking Clerk in Charges/Weigh Bridge Clerks/Clerk in Charges/City Booking Agencies/Out Agencies.

Copy for information and necessary action to the:-

COM/ECoR, **SDGM**/ECoR, **Chairman/RCT**/BBS, **Dy.CVO(T)**/ECoR/, **Dy.COM/FOIS**)/ECoR, **PO/RCT**/BBS, **CAO(FOIS)**/NDLS, **Audit officer**/BBS. Rates Section/CCM/ECoR/BBS-10 sets **DRM**:KUR,WAT,SBP/ECoR, **Sr.DCM**:KUR,WAT,SBP/ECoR, **Sr.DOM**-KUR,WAT,SBP/ECoR **Dy.CCO**/ECoR. **FA&CAO**/ECoR, **FA&CAO(T)**/ECoR, **CAO(TA), SAO(TA-I)**, **AAO(C&G)**/ ECoR/BBS, **Traffic Manager**/VZP, Paradeep Port Trust/Paradeep.

9/10/12

(P.C.Sahu)
Dy. Chief Commercial Manager (FS)