

EAST COAST RAILWAY

Commercial Circular No.145(G)/2011

Office of the
Chief Commercial Manager
Bhubaneswar
Dt. 30.12.2011.

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

Ref: This office Commercial Circular No.143(G)/2011 & 144(G)/2011 dated 30.12.2011.

Enclosed please find here with a copy of Railway Boards letter No. TCR/1078/2011/2 dt. 30.12.2011 regarding Levy of Service Tax on Transportation of Goods by Rail for information and necessary action.

In light of the instructions contained in the enclosed Board's letter, the instructions issued vide CCM/ECOR's Commercial Circular No.143(G)/2011 & 144(G)/2011 dated 30.12.2011 are not to be given effect and may be held in abeyance till 31st March'2012.

All concerned to note and act accordingly.

Authority: Railway Board's letter No.TCR/1078/2011/2 dt.30.12.2011.

Encl: As above. (04 pages)


(S.Mahapatra)
Dy. Chief Commercial Manager (FS)

No.CCM/443/Service Tax/Pt.I

Date: 30.12.2011

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/BBS, **Chairman**/RCT/BBS, **Dy.CVO(T)**/ECoR/BBS, **PO/RCT**/BBS

Dy.COM(FOIS)/ECoR/BBS, **CAO(FOIS)**/NDLS, **Audit officer**/BBS. Rates Section/CCM/ECoR/BBS -10 sets

DRM: KUR,WAT,SBP/ECoR, **Sr.DOM**-KUR,WAT,SBP/ECoR, **Sr.DCM:**KUR,WAT,SBP/ECoR.

Dy.CCM(Claims)/E.Co.Rly. **FA & CAO**:E.Co.Rly, **FA&CAO(T)**/ECoR/BBS, **Traffic Manager:** VZP, Paradeep PortTrust / Paradeep.


(S.Mahapatra)
Dy.Chief Commercial Manager (FS)

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**GOVERNMENT OF INDIA (BHARAT SARKAR)
MINISTRY OF RAILWAYS (RAIL MANTRALAYA)
(RAILWAY BOARD)**

No.TCR/1078/2011/2

New Delhi, dated 30.12.2011

The General Manager (Commercial),
All Indian Railways

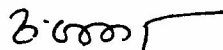
**Sub : Levy of Service Tax on Transportation of Goods
by Rail.**

Ref : i) Board's letters of even number dated 29.12.2011
(RC No. 43 of 2011).
ii) Ministry of Finance Department of Revenue
Notifications No.49,50 & 51/2011-Service Tax
dated 30th December 2011.

The Department of Revenue, Ministry of Finance vide its notifications referred above has advised that its earlier instructions for levy of Service Tax, Education Cess and Higher Education Cess on Transportation of Goods by Rail is now held in abeyance till 31st March 2012. Copies of its Notification Nos. 49, 50 & 51 of 2011 dated 30th December 2011 are enclosed.

In the light of the above, instructions issued vide RC No.43 of 2011 are not to be given effect and may be held in abeyance till 31st March 2012.

DA:- As above



(Sanjay Kumar Jha)

Dy. Director Traffic Commercial (Rates)
Railway Board

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, 30th December, 2011

Notification No. 49/2011-Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.07/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section(i), vide number G.S.R. 151 (E), dated the 27th February, 2010, namely:-

2. In the said notification, in para 2, for the word 'January', the word 'April', shall be substituted.

[F. No. B-1/2/2010-TRU]


(SAMAR NANDA)

Under Secretary to the Government of India

Note.- The principal notification No. 07/2010-Service Tax, dated the 27th February, 2010, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 151(E), dated the 27th February, 2010 and last amended vide Notification No.38/2011-Service Tax, dated the 14th June, 2011 was published vide number G.S.R. 448(E) dated 14th June, 2011.

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

New Delhi, 30th December, 2011

Notification No.50/2011-Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.08/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section(i), vide number G.S.R. 152 (E), dated the 27th February, 2010, namely:-

2. In the said notification, in para 2, for the word 'January', the word 'April', shall be substituted.

[F. No. B-1/2/2010-TRU]


(SAMAR NANDA)

Under Secretary to the Government of India

Note.- The principal notification No. 08/2010-Service Tax, dated the 27th February, 2010, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 152(E), dated the 27th February, 2010 and last amended vide Notification No.39/2011-Service Tax, dated the 14th June,2011 was published vide number G.S.R. 449(E) dated 14th June,2011.

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[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 51/2011-Service Tax

New Delhi, 30th December, 2011

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.09/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section(i), vide number G.S.R. 153 (E), dated the 27th February, 2010, namely:-

2. In the said notification, in para 3, for the word 'January', the word 'April', shall be substituted.

[F. No. B-1/2/2010-TRU]


(SAMAR NANDA)

Under Secretary to the Government of India

Note.- The principal notification No. 09/2010-Service Tax, dated the 27th February, 2010, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 153(E), dated the 27th February, 2010 and last amended vide Notification No.40/2011-Service Tax, dated the 14th June, 2011 was published vide number G.S.R. 450(E) dated 14th June, 2011.

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