

EAST COAST RAILWAY

Office of the
Chief Commercial Manager,
ECoR SADAN, Chandrasekharpur,
Bhubaneswar-17

Sl. No. **84** (C)/12.

Date: 27.09.2012

Circular letter No.CCM/24/Pt- VI/Coaching Circular

To,

All Station Managers / Commercial supervisors / Goods Supervisors / Siding Clerks / Booking Clerk in Charge/Weigh Bridge Clerks/Clerk in Charge/Agencies/Out Agencies/Reservation Supervisors, East Coast Railway.

Sub—Levy of Service Tax on transportation of passengers by Rail.

Refer to Board's letter of even number dated 26.6.2012 **No.55(C)/12 dated 29.6.2012** circulating detailed instructions on the above subject

2. It is now clarified that Divisions may take suitable action for levy ^{of} service tax, wherever applicable, as advised vide letter of even number dated 26.6.2012 (Circulated vide this office circular **No.55(C)/12 dated 29.6.2012**).
3. The following auxilliary services have been exempted from levy of service tax with effect from 1st July 2012.
 - (i) Selling of space or time slots for advertisements other than advertisements broadcast by radio or television. (Reference Negative List).
 - (ii) Services by way of motor vehicle parking to general public excluding leasing of space to an entity for providing such parking facility. (As per Notification No.25/2012-ST dt. 20/06/2012-Para 24). It may be noted that parking contracts do not involve leasing of space.
 - (iii) Services by way of public conveniences such as provision of facilities of bathroom, washrooms, lavatories urinal or toilets. (As per Notification No.25/2012-ST dt. 20/06/2012-Para 38).
 - (iv) Services by way of renting of a hotel, inn, guest house, club, campsite or other commercial places meant for residential or lodging purposes, having declared tariff of a unit of accommodation below rupees one thousand per day or equivalent. (As per Notification No.25/2012-ST dt. 20/06/2012-Para 18)
4. Kindly acknowledge receipt of the letter.

Authority:-- Railway Board letter No.2004/TG-IV/39//24/Service Tax pt ii dated 26.9.2012

SL NO. 84(C)/12
Two pages ①


R.N.Nayak)
Asst. Commercial Manager (G)
For Chief Commercial Manager

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Copy to:

CCM:

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COM:

ECoR/SER/ER/SECR/NR/NFR/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRSDGM/FA&CAO/PCE/CSTE/CM
D/CEE/CME/COS/CPO/CPO/CAO(Con) of ECoR, Member/RCT/BBS,
Chairman/RRB/BBS, Dy. CVO(T)/BBS, **DRMs:** WAT/KUR/SBP. **Sr DCMs:** WAT/KUR/SBP, **Sr DOMs:** WAT/KUR/SBP.,
Dy.CCO/ECoR/BBS CCO,SER/Kolkata, FACAO (T), Dy.FA&CAO (T)/ BBS, Dy.FA&CAO (T)/ GRC, Dock in charge CPT
Rly. Kolkata, VSKP Port / Paradeep Port / Haldia port, CGM/CONCOR, IISCO house,50, Jawaharlal Nehru Road, Kolkata,
ED/CRIS, Chanakyapuri/ New Delhi-110021, GGM/IRCTC/Kolkata, CRM/IRCTC/BBS. GM/RITES/BBS&
GM(IT)/RITES,Gurgaon, MD/CRIS, New Delhi.

Sl no. 84(4)/12
Two Pages ②


(R.N.Nayak)

Asst.Commercial Manager (G)
For Chief Commercial Manager

EAST COAST RAILWAY

Office of the
Chief Commercial Manager,
ECoR SADAN, Chandrasekharpur,
Bhubaneswar-17

Sl. No. **83**(C)/12.

Date: 27.09.2012

Circular letter No.CCM/24/Pt- VI/Coaching Circular

To,

All Station Managers / Commercial supervisors / Goods Supervisors / Siding Clerks / Booking Clerk in Charge/Weigh Bridge Clerks/Clerk in Charge/Agencies/Out Agencies/Reservation Supervisors, East Coast Railway.

Sub—Levy of Service Tax on transportation of passengers by Rail.

Ref--:Ministry of Railways letters of even number dated 26.6.2012 (circulated vide this office circular **No.55(C)/12 dated 29.6.2012** .

It is hereby now advised that service tax on transportation of passengers by rail will be levied w.e.f.01.10.2012. Necessary instructions may be issued to all concerned, including PRSs, immediately.

Authority:-- Railway Board letter No.TC-II/2910/2012/Service Tax dated 26.9.2012
(**Commercial Circular No.58 of 2012**)


R.N.Nayak)

**Asst.Commercial Manager (G)
For Chief Commercial Manager**

Copy to:

CCM:

SER/SECR/NR/NFR/ER/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KR

COM:

ECoR/SER/ER/SECR/NR/NFR/SR/SCR/WR/NER/CR/SWR/NCR/NWR/WCR/ECR/KRSDGM/FA&CAO/PCE/CSTE/CM
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Chairman/RRB/BBS, Dy. CVO(T)/BBS, **DRMs:** WAT/KUR/SBP. **Sr DCMs:** WAT/KUR/SBP, **Sr DOMs:** WAT/KUR/SBP.,
Dy.CCO/ECoR/BBS CCO,SER/Kolkata, FACA O (T), Dy.FA&CAO (T)/ BBS, Dy.FA&CAO (T)/ GRC, Dock in charge CPT
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ED/CRIS, Chanakyapuri/ New Delhi-110021, GGM/IRCTC/Kolkata, CRM/IRCTC/BBS. GM/RITES/BBS&
GM(IT)/RITES,Gurgaon, MD/CRIS, New Delhi.

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one page ①*


(R.N.Nayak)

**Asst.Commercial Manager (G)
For Chief Commercial Manager**