



EAST COAST RAILWAY

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

Commercial Circular No: 104(G)/2012

Dt. 08.10.2012.

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

Ref: Board's Rates Circular No.29 of 2012 (CCM/ECOR Commercial Circular No. 100(G)/2012 dt. 29.09.2012)

* * *

With reference to above, a clarification has been sought whether 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] is an exhaustive list.

It is clarified that the list of exempted commodities, mentioned in the Annexure to Rates Circular No.29 of 2012, is only illustrative in nature and may be read along with the commodities listed in Clause-14 of Notification No.25 of 2012, dated 20th June 2012, issued by Ministry of Finance. The extract of Clause-14 of Notification No.25 of 2012, dated 20th June 2012, issued by Ministry of Finance is as under:

"Services by way of construction, erection, commissioning, or installation of original works pertaining to,-

- An airport, port or railways, including monorail or metro;
- A single residential unit otherwise than as a part of a residential complex;
- Low-cost houses up to a carpet of 60 square metres per house in a housing project approved by competent authority empowered under the 'Scheme of Affordable Housing in Partnership' framed by the Ministry of Housing and Urban Poverty Alleviation, Government of India;
- Post-harvest storage infrastructure for agricultural produce including a cold storages for such purposes; or
- Mechanized food grain handling system, machinery or equipment for units processing agricultural produce as food stuff excluding alcoholic beverages;"

All concerned to note and act accordingly

Authority: Railway Board's letter No. TCR/1078/2011/2 dt. 05.10.2012.

(P.C.Sahu)

Dy. Chief Commercial Manager (FS)

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

Dt. 08.10.2012.

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.

(P.C.Sahu)

Dy. Chief Commercial Manager (FS)