

# EAST COAST RAILWAY

Commercial Circular No.144(G)/2011

Office of the  
Chief Commercial Manager  
Bhubaneswar  
Dt. 30.12.2011.

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

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With reference to the above subject, it is to inform you that the Ministry of Finance (Department of Revenue) vide their notification No's. 38, 39 & 40/2011 dated 14.06.2011, had deferred the implementation of service tax on transportation of goods by rail till 31<sup>st</sup> December 2011.

Thus, service tax shall be leviable on Goods transported by rail subject to notified exemptions with effect from 01.01.2012 (midnight of 31<sup>st</sup> December 2011). The instructions are being issued with a view to familiarize the railways of the modalities to be adopted in this regard.

It may please be noted that, further exemption is anticipated in this regard although, such exemption has still not been received. Therefore, railways are advised to remain in readiness to implement the levy of service tax, on getting the confirmation from the Ministry of Railways.

**PLEASE ENSURE THAT, THE LEVY OF SERVICE TAX IS IMPLEMENTED ONLY ON RECEIPT OF CONFIRMATION FROM THE MINISTRY OF RAILWAYS.**

All concerned to note and act accordingly.

Authority: Railway Board's letter No.TCR/1078/2011/2 dt.29.12.2011.

  
(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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