



EAST COAST RAILWAY

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

Commercial Circular No: 45 (G)/ 2013

Dt. 01.04.2013.

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

Ref: 1. Railway Board's Rates Circular No. 29 of 2012. (CCM/ECoR's Commercial Circular No.100(G)/2012 dt. 29.09.12)

2. Railway Board's letter No. TCR/1078/2011/2 dt. 08.10.2012 (CCM/ECoR's Commercial Circular No. 105(G)/2012 dt. 09.10.12)

1. Vide Para No. 1 of Rates Circular No. 29 of 2012, guidelines were issued that certain commodities had been exempted from payment of Service Tax as per Ministry of Finance notification No. 25 of 2012 dated 20th June 2012.
2. • The matter has been reviewed and Ministry of Finance vide notification No. 3 of 2013 dated 01st March 2013 has omitted items (a) and (e) in entry '20' of Ministry of Finance notification No. 25 of 2012 dated 20th June 2012. Accordingly, service tax will be leviable on the following commodities:
 - 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) Household effects
3. These instructions will come into force from **1st April 2013**.
4. This issues with the concurrence of Finance Directorate of Ministry of Railways.

All concerned to note and act accordingly

Authority: Railway Board's Letter No. TCR/1078/2011/2 Pt. dt. 28.03.2013. (Corrigendum to Rates Circular No. 29 of 2012)

(P.C.Sahu)

Dy. Chief Commercial Manager (FS)

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

Dt. 01.04.2013.

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 of E.Co.Rly.

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)/ ECeR/BBS, Traffic Manager/VZP, Paradeep Port Trust/Paradeep.

(P.C.Sahu)

Dy. Chief Commercial Manager (FS)