



EAST COAST RAILWAY

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

Commercial Circular No: 50(G)/ 2013

Dt. 23.04.2013.

Sub: Levy of Service Tax on Charges for issuing Rates Quotation/Certificate.

- Ref: 1. Railway Board's Rates Circular No. 29 of 2012 (CCM/ECOR's Commercial Circular No. 100(G)/2012 dt. 29.09.12) and Corrigendum thereto.
2. Railway Board's Rates Circular No. 33 of 2012 (CCM/ECOR's Commercial Circular No. 116(G)/2012 dt. 16.11.12) and Corrigendum thereto.

* * *

A clarification has been sought from Railway Board as to whether Service Tax is leviable on charges for issuing Rates Quotation/Certificate or not.

The issue has been examined in consultation with concerned Directorates of Ministry of Railways and it is to clarify that Service Tax leviable in terms of Board's Rates Circular referred at (i) above, will also be applicable on the charges for issuing Rates Quotation/Certificate. It is further clarified that 70% abatement permitted in terms of Para 3 of Board's Rates Circular No. 29 of 2012 is not applicable on Rates Quotation/Certificate.

This issues with the concurrence of Finance and Taxation Directorates in Ministry of Railways.

All concerned to note and act accordingly

Authority: Railway Board's Letter No. TCR/1078/2011/24 Pt. dt. 23.04.2013.

Dy. Chief Commercial Manager (FS)

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

Dt. 23.04.2013.

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

Dy. Chief Commercial Manager (FS)