

EAST COAST RAILWAY

Office of the
Chief Commercial Manager
Bhubaneswar

Commercial Circular No: **20** (GC)/2015

Dated: 02.03.2015

- Sub: Levy of service tax on booking of Postal Mail or mail bags and Household effects.
Ref: 1. FM circular No. 21 of 2012 dated 28.09.2012. (This office CC No. 102 (GC)/2012 dt. 29.09.2012.)
2. Ministry of Finance Notification No. 3 of 2013-Service Tax dated 01.03.2013 and 25 of 2012 dated 20.06.2012. (This office CC No. 99(GC)/2014 dt. 14.08.2014.)
3. Freight Marketing circular No. 12 of 2014 dated 12.08.2014. (This office CC No. 99(GC)/2014 dt. 14.08.2014.)

Through Freight Marketing circular No. 12 of 2014 dated 12.08.2014, it has been communicated that as per "**Notification No. 3 of 2013-Service Tax**" issued by Ministry of Finance service tax will be levied on Postal Mail of Mail bags and the above should be implemented with immediate effect.

Since **Notification No. 3 of 2013-Service Tax came into force w.e.f. 01.04.2013**, it is clarified that service tax should be levied on Postal Mail or Mail bags w.e.f. 01.04.2013". Undercharges, of service tax accordingly, may be calculated & recovered from the Postal authorities.

All concerned to note and act accordingly.

Authority: Railway Board letter No. TC-II/2046/2012/3/Service Tax dt. 23.02.2015 (FM Circular No. 03 of 2015)


(R.K.Sahu)

Dy. Chief Commercial Manager (FS)

Date: 02.03.2015

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

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,CFTM/ECoR,SDGM/ECoR,Chairman/RCT/BBS,Dy.CVO(T)/ECoR,PO/RCT/BBS
Dy.COM(FOIS) /ECoR, Audit officer/BBS. Rates Section/CCM/ECoR-10 sets
DRM: KUR,WAT,SBP/ECoR, Sr.DOM-KUR,WAT,SBP/ECoR, Sr.DCM:KUR,WAT/SBP/ECoR.
Dy.CCO/E.Co.Rly. FA & CAO :E.Co.Rly ; FA & CAO(T)/ECoR/BBS, Traffic Manager: VZP,
Paradeep PortTrust / Paradeep,

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(R.K.Sahu)

Dy. Chief Commercial Manager (FS)