

EAST COAST RAILWAY

Commercial Circular No.44(G)/2015

Office of the
Chief Commercial Manager
Bhubaneswar
Date:31.03.2015

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


Ref: Board's letter No.TCR/1078/2011/2 dated 28.09..2012 (Rates Circular No. 29 of 2012 [Circulated vide CCM/ECOR's Circular No.100(G)/2012 dtd. 29.09.2012]) and Corrigendum[Circulated vide CCM/ECOR's Circular No.45(G)/2013 dtd.01.04.2013] thereto.

- 1.0 Vide Board's letter under reference, detailed guidelines were issued on the above cited subject. A list of commodities exempted from levy of service tax was also given in Annexure-I attached with the said Circular.
- 2.0 The list of commodities given in Annexure-I has been reviewed. The revised list of commodities exempted from levy of service tax is enclosed as Annexure-I.
- 3.0 All other details of the Rates Circular under reference will continue to apply unchanged.
- 4.0 With reference to the exemption of commodities from levy of Service Tax, notifications/circulars issued by Department of Revenue, Ministry of Finance on their official website may be referred.
- 5.0 These instructions will come into force w.e.f 01.04.2015.
- 6.0 This issues in consultation with Finance Directorate of Ministry of Railways.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TCR/1078/2011/2 dt.31.03.2015.(Corrigendum No.2 to Rates Circular No.29 of 2012)

Encl: As above (02 pages)


(R.K.Sahu)
Dy. Chief Commercial Manager (FS)

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

Date:31.03.2015,

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, Audit officer/BBS, 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,


(R.K.Sahu)
Dy. Chief Commercial Manager (FS)

ANNEXURE-1**LIST OF COMMODITIES EXEMPTED FROM LEVY OF SERVICE TAX**

Sl. No	Description of exempted commodity group as per Notification Nos. i) 25 of 2012 dt.20/6/2012 ii) No.167/2/2013 dt. 1/1/2013 iii) 03 of 2013 dt.01/3/2013 iv) No.177/3 of 2014 dt.17/2/2014 v) No 06 of 2014 dt 01/7/2014 vi) No.06 of 2015 dt. 01/3/2015	Description of Commodities as available in IRCA Goods Tariff No.46, Part-I (Vol-II)	
		Main Commodity Head	Individual Commodities
Item No. 20. (h)	Agriculture Produce	Cotton and Other Textiles	Cotton half/ full Pressed, Cotton Raw, Wool.
		Fodder and Husk	All commodities covered under the Main Commodity Head " Fodder and Husk ".
		Food grains, Flours and Pulses	Bajra, Chana Dal, Corn Germs, Dhall, Gram, Gram Dal, Grain and Pulses NOC, Jowar, Maize, Maize Germs, Millo (Millets), Moong Dal, Musoor Dal, Paddy, Paddy parched, Peas, Pulses, Rice, Rice Boiled Gr.A (BRA), Rice (Broken), Rice (IR-8), Rice Basmati, Rice Basmati (broken), Rice Common (R), Rice Common Boiled (BR), Rice Parmal (Broken), Rice Raw Gr.A (RRA), Toor Dal, Urad Dal, Wheat, Wheat (PFG), Wheat (SFG).
		Fruits and vegetables	All commodities covered under Low Rated Commodity Head " Fruits and Vegetables ".
		Groceries	Chillies, Jeera, Pepper, Spices, Turmeric.
		Jute	Jute, Jute Caddies.
		Miscellaneous	Betel nuts.
		Oil Cakes and Seeds	Cotton Seed, Cotton Seed Waste, Gingelly Seed, Linseed, Mustard Seed, Rape Seed, Sal Seed, Soya bean, Soyabean seeds Sunflower Seed.
		Sugarcane and Bagasse	Sugarcane and Bagasse.

Sl. No	Description of exempted commodity group as per Notification No's. i) 25 of 2012 dt.20/6/2012 ii) No.167/2/2013 dt. 1/1/2013 iii) 03 of 2013 dt.01/3/2013 iv) No.177/3 of 2014 dt.17/2/2014 v) No 06 of 2014 dt 01/7/2014 vi) No.06 of 2015 dt. 01/3/2015	Description of Commodities as available in IRCA Goods Tariff No.46, Part-I (Vol-II)	
		Main Commodity Head	Individual Commodities
Item No. 20. (1)	Foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil	Food grains, Flours and Pulses	Atta, Besan, Maida, Suji.
		Low Rated Tariff Line Division 'A'	Gur, Jaggery, Jaggery powder, Milk and Milk Products.
		Low Rated Tariff Line Division 'C'	Coffee and Tea.
		Sugar	All commodities covered under the Main Commodity Head "Sugar."
		Salt	All commodities covered under the Main Commodity Head "Salt."
		Hydrogenated and other Edible Oils	All commodities covered under the Main Commodity Head "Hydrogenated and other Edible Oils."
		Groceries	Edible Snacks, Extruded Foods, Maize Flakes, Pickles (indigenous), Rice Flakes, Rice Parched, Sago common, Soya Protein Textured
Item No. 20. (j)	Chemical Fertilisers and Oilcakes	Chemical Manures	All commodities covered under the Main Commodity Head "Chemical Manures."
		Oil Cakes and Seeds	Cotton Seed Oil Cake, De-oiled Cakes, De-oiled Rice Bran, Oiled Cakes, Soyabean extractions/toasted, Meal/flakes.