

EAST COAST RAILWAY

Office of the
Chief Commercial Manager
Bhubaneswar

Commercial Circular No. 141(G)/2016

Date.03.11.2016

Sub: Service Tax Certificate for Transportation of Goods by Rail (STTG Certificate).

Enclosed please find herewith Rates Circular No. 28 of 2016 dated 02.11.2016 issued by Railway Board detailing the procedure for issue of Service Tax Certificate for Transportation of Goods by Rail (STTG Certificate) to the customers along with its revised format.

All concerned to note and act accordingly.

Authority: Railway Board's letter No. TC-1/2012/214/2-Pt. I dtd.02.11.2016
(Rates Circular 28 of 2016 dated 02.11.2016)

Encl: As above of 7 pages.



(P.K. Samal)

Dy. Chief Commercial Manager (FS)

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

Dt.03.11.2016

All Station Managers/ Goods Supervisors/Commercial Supervisors /Siding Clerks /
Booking Clerk in Charges / Weigh Bridge Clerks / Clerk in Charges.

Copy for information and necessary action to the:-

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

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8 pages (1)



(P.K. Samal)

Dy. Chief Commercial Manager (FS)

भारत सरकार (GOVERNMENT OF INDIA)
रेल मंत्रालय (MINISTRY OF RAILWAYS)
(रेलवे बोर्ड) (RAILWAY BOARD)

No.TC-I/2012/214/2-pt.1

New Delhi, Dt. 02.11.2016

General Manager
All Zonal Railways

Sub: Service Tax Certificate for Transportation of Goods by Rail (STTG Certificate)

Ref: Rates Circular No.27 of 2014 and its corrigendum dt.15.7.2015

Please refer to Rates Circular No.27 of 2014 regarding proforma of the Service Tax Certificate for Transportation of goods by Rail (STTG Certificate) issued by Railways to rail customers.

2.0 Representations were received from customers regarding problems being faced by consignee in availing CENVAT Credit as the STTG Certificate is issued in the name of the customer (consignor) who pays service tax to Railways.

3.0 The matter was referred to Ministry of Finance, who has issued Notification No.45/2016-Central Excise (N.T.) dated 20th September, 2016 (Annexure-B) regarding CENVAT Credit (Tenth Amendment) Rules, 2016. In the CENVAT Credit Rules 2004, in rule 9, in sub-rule (1), for clause (fa), the following clause has been substituted, namely:-

“(fa) a Service Tax Certificate for Transportation of goods by rail issued by the Indian Railways; or”

4.0 Ministry of Finance has also laid down guidelines regarding procedure for availing CENVAT credit of service tax paid on transportation of goods by rail vide their Circular No.1048/36/2016-CX dt.20.09.2016 (Annexure-C), as given below:

- i) The STTG Certificate shall be issued to rail customer (consignor/consignee, whosoever makes the payment of Services Tax) by the Railways for the purpose of availing CENVAT credit.
- ii) The STTG Certificate shall capture various details such as name of the customer, number of RR issued, total service tax/cess paid, Service Tax code, registration no., details of the certifying authority from railways etc.
- iii) The STTG Certificate shall also contain details of RR(s) in a tabular form annexed to the STTG certificate. The details shall *inter alia* include RR number, date, name of the consignee, freight, service tax/cess paid etc. The said list of RR(s) shall be certified by competent Railway Authority.
- iv) In cases where the Service Tax is paid by the consignor and he intends to avail the CENVAT credit, he may avail the same on the strength of the STTG certificate issued in his name in the prescribed format.
- v) In case if the Service Tax has been paid by the consignor but CENVAT credit is to be availed by the consignee, who is eligible for such credit as per the rules, the consignor shall make a written request to Railways for issue of consignee-wise STTG certificate duly indicating the RR details pertaining to the consignee in the prescribed format. The competent Railway Authority shall issue the STTG-certificate accordingly, even though it will require issuance of more than one STTG certificates to the customer (consignor) for a particular month. The consignor shall transfer the consignee-wise 'STTG certificate' in original to the consignee concerned. The consignee may avail the CENVAT credit on the strength of this certificate.

Lata Kumari
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4/11/16

Rates Circular No. 28 of 2016

- vi) Where a consolidated STTG Certificate has been issued in terms of clause (iii), no STTG Certificate consignee-wise in terms of clause (v) shall be issued and vice-versa.

5.0 In view of above, revised proforma of 'Service Tax Certificate for Transportation of goods by Rail (STTG Certificate) duly approved by Ministry of Finance are enclosed at Annexure-A for further necessary action by Zonal Railways.

This issues with the concurrence of Finance Directorate of Ministry of Railways.

Latakumari

(Lata Kumari)
Director, Traffic Commercial(Rates)
Railway Board

No.TC-1/2012/214/2-pt.1

New Delhi, Dt. .10.2016

Copy to:

1. FA&CAO, All Zonal Railways
2. Dy.C&AG(Rlys), Room No.222, Rail Bhavan, New Delhi.

[Signature]
for Financial Commissioner, Railways

No.TC-1/2012/214/2-pt.2

New Delhi, Dt. .10.2016

Copy to:

1. Chief Commercial Manager, All Zonal Railways
2. Chief Operations Manager, All Zonal Railways
3. Managing Director, CRIS, Chanakyapuri, New Delhi-21.
4. Chief Admn. Officer, FOIS, N. Rly., Camp:CRIS, Chanakyapuri, New Delhi-21.
5. Managing Director, KRCL, Belapur Bhavan, Sector-11, CBD Belapur, Navi Mumbai-400614.
6. Director General, National Academy of Indian Railways, Vadodara.
7. General Secy., IRCA, New Delhi.
8. Director, IRITM, Campus: Hardoi Bye-pass Road, Vill-Kanausi, P.O.-Manaknagar, Lucknow-226011
9. Secretary, RRT, 5, Dr. P.V.Cherien Crescent Road, Egmore, Chennai-600105.
10. Chief Commissioner of Railway Safety, Lucknow.

Latakumari

(Lata Kumari)
Director, Traffic Commercial(Rates)
Railway Board

Copy for information:

CRB, MT, FC, Railway Board

AM(C), AM(T), AM(C&IS), Adv(F), Adv.(Accounts), Adv(Infra), Adv(Safety), EDTC(R), EDPG, EDFM, EDPM, ED(T&C), EDTT(M), EDTT(S), EDTT(F), EDFC, ED/AIMS, EDVT, ED(S&E), ED(Plg), ED(PPP), ED(PP), DTC(G), DPG, DPM, Dir(T&C), DFM, DFC, DF(CCA), JDA, TC(R), TC(CR), F(C), Safety Branches, Railway Board

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ANNEXURE -A

(computer generated print)



**Service Tax Certificate for Transportation of goods by Rail
(STTG Certificate#)
(issued for the purpose of availing CENVAT Credit)**

Serial No.: CRXXXXXXXX
(say for Central Railway)

Date: (dd/mm/yyyy)

Shri (Name of customer)
(Address of the customer)
Service Tax Registration No. (of the customer)

This is to certify that service tax has been collected for the period (dd/mm/yyyy) to (dd/mm/yyyy) from the customer mentioned above for transportation of goods by rail as per following details:

Number of Railway Receipts (RRs) issued*	Total freight (In Rupees)	Service Tax collected (in Rupees)			
		Service Tax	Swachh Bharat Cess^	Krishi Kalyan Cess^	Total

*RR details duly certified by the undersigned are enclosed with this certificate.

Service Tax collecting authority: (FA & CAO/ Central Railway, say for Central Railway)
(Address of the collecting authority)
Registration No.: (of Service Tax collecting authority)
Service tax Code: ZZZP

Smt./Shri (name of officer)
Dy.CAO(T) or officer nominated thereto
(Name of Railway, say Central Railway)
Mumbai)

(Seal)

Smt./Shri (name of officer)
(designation of the officer authorized by CCM)
(Name of Railway, say Central Railway)
Mumbai)

(Seal)

Note:

- # STTG certificate is issued to rail customer (either consignor or consignee, whosoever makes payment of Service Tax) for the purpose of availing CENVAT credit. In case when Service Tax has been paid by consignor but CENVAT credit is to be availed by consignee, the procedure will be as under -
- The customer (consignor) will make written request for issue of 'consignee-wise STTG certificate' duly indicating the RR details pertaining to the consignee. Railway administration will issue the STTG certificate accordingly, even though it will require issuance of more than one STTG certificates to the customer (consignor) for a particular month.
 - The customer (consignor) will transfer the 'consignee-wise STTG certificate' in original to the consignee. On the strength of which, the consignee would approach concerned Service Tax authority for availing CENVAT credit.

^The nomenclature of Cess may be revised as per extant rules.

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RR details

(as mentioned in the Service Tax Certificate for transportation of goods by Rail issued vide Serial No. CRXXXXXXXXX dt. (dd/mm/yyyy))

S. No.	Railway Receipt (RR) No.	RR Date	Name of originating Station/ siding	Name of destination Station/ siding	Name of Consignee	Name of Commodity booked	Total freight (in Rupees)	Service Tax collected (in Rupees)			
								Service Tax	Swachh Bharat Cess	Krishi Kalyan Cess	Total
1	XXXXXXXXXX XX	dd/mm/yyyy									
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
Total											

RRs mentioned above are reflected in this certificate only and they are not part of any other certificate.

Smt./Shri (name of officer)

Dy. CAO(T) or officer nominated thereto

(Name of Railway, say Central Railway/Mumbai)

(Seal)

Note: The nomenclature of Cess may be revised as per extant rules.

Smt./Shri (name of officer)

(Designation of the officer authorized by CMA)

(Name of Railway, say Central Railway/Mumbai)

(Seal)

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ANNEXURE - B

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II,
SECTION 3, SUB-SECTION (i)]

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
(DEPARTMENT OF REVENUE)

Notification
No. 45/2016 - Central Excise (N.T.)

New Delhi, the 20th September, 2016

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely :-

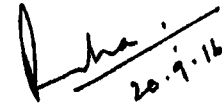
1. (1) These rules may be called the CENVAT Credit (Tenth Amendment) Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the CENVAT Credit Rules, 2004, in rule 9, in sub-rule (1), for clause (fa), the following clause shall be substituted, namely:-

“(fa) a Service Tax Certificate for Transportation of goods by rail issued by the Indian Railways; or”

[F. No. 267/09/2016-CX.8]


20.9.16

(ROHAN)

Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* Notification No. 23/2004 - Central Excise (N.T.), dated the 10th September, 2004, *vide*, number G.S.R. 600(E), dated the 10th September, 2004 and last amended *vide* Notification No. 41/2016 - Central Excise (N.T.), dated the 10th August, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 784(E), dated the 10th August, 2016.

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Circular No. 1048/36/2016-CX

F. No. 267/09/2016-CX.8
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs

New Delhi, dated the 20th September, 2016

To

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners of
Central Excise (All)

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners of
Central Excise & Service Tax (All)

**Sub: Service Tax Certificate for Transportation of goods by Rail (STTG Certificate)-
reg.**

Madam/ Sir,

Kind attention is invited to Notification No. 45/2016-CE (N.T.) dated 20.09.2016 wherein clause (fa) in sub-rule (1) of rule 9 of CENVAT Credit Rules, 2004 has been substituted and the requirement of enclosing photocopies of the railway receipts (RRs) with the STTG certificate, as a document for availing CENVAT credit, has been amended such that railway receipts would not be required to be enclosed with the STTG certificate. The following procedure is hereby prescribed for availing CENVAT credit of service tax paid on transportation of goods by rail:

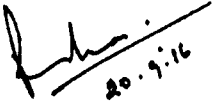
- i) The STTG Certificate shall be issued to rail customer (consignor/ consignee, whosoever makes the payment of Service Tax) by the Railways for the purpose of availing CENVAT credit. A proforma containing the format of STTG certificate to be filled by the consignor/ consignee is enclosed herewith as Annexure-A.
- ii) The STTG certificate shall capture various details such as name of the customer, no. of RRs issued, total service tax/ cess paid, Service Tax code, registration no., details of the certifying authority from railways etc.
- iii) The STTG certificate shall also contain details of RR(s) in a tabular form annexed to the STTG certificate (enclosed as Annexure-B). The details shall inter alia include RR number, date, name of the consignee, freight, service tax/ cess paid etc. The said list of RR(s) shall be certified by competent Railways Authority.
- iv) In cases where the Service Tax is paid by the consignor and he intends to avail the CENVAT credit, he may avail the same on the strength of the STTG certificate issued in his name in the format prescribed above.

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v) In case if the Service Tax has been paid by the consignor but CENVAT credit is to be availed by the consignee, who is eligible for such credit as per the rules, the consignor shall make a written request to Railways for issue of consignee-wise STTG certificate duly indicating the RR details pertaining to the consignee in the format prescribed above. The competent Railway Authority shall issue the STTG certificate accordingly, even though it will require issuance of more than one STTG certificates to the customer (consignor) for a particular month. The consignor shall transfer the consignee-wise 'STTG certificate' in original to the consignee concerned. The consignee may avail the CENVAT credit on the strength of this certificate.

vi) Where a consolidated STTG Certificate has been issued in terms of clause (iii), no STTG Certificate consignee-wise in terms of clause (v) shall be issued and vice-versa.

2. Difficulty faced, if any, in implementing the circular should be brought to the notice of the Board. Hindi version will follow.


20.9.16

(ROHAN)

Under Secretary to the Govt. of India

Encl.: a) STTG CERTIFICATE (Annexure-A)
b) RR Details (Annexure-B)

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