



**EAST COAST RAILWAY**

**Office of the  
Chief Commercial Manager  
Rail Sadan, Chandrasekharpur,  
Bhubaneswar – 751017**

Commercial Circular No. : 99 (GC) / 2014

Dt. 14.8.2014

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 28.9.2012 circulated vide this office Commercial Circular No. 102(GC) / 2012 dt. 29.9.2012

2. Ministry of Finance Notification No. 3 of 2013 – Service Tax dated 1.3.2013 and 25 of 2012 dt. 20.6.2012

1. Vide para 2.0 of "FM circular No. 21 of 2012 dated 28.9.2012" (this office Commercial Circular No. 102(GC) / 2012 dt. 29.9.2012) the following commodities exempted from payment of service tax were intimated.
  - a) Relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;
  - b) Defence or Military equipments;
  - c) Postal mail or mail bags;
  - d) Household effects;
  - e) Newspaper or magazines registered with the Registrar of Newspapers;
  - f) Railway equipments or materials;
  - g) Agricultural produce;
  - h) Foodstuff including flours, tea, coffee, jiggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages
2. Ministry of Finance vide its "Notification No. 3 of 2013 – Service Tax" dt. 1.3.2013 has removed exemption for the following commodities:-
  - a) Postal mail or mail bags;
  - b) Household effects;
3. Hence as per "Notification No. 3 of 2013-Service Tax" service tax will be levied on postal mail or mail bags and Household goods.  
The above should be implemented with immediate effect.

All concerned to ensure and act accordingly.

Authority: Railway Board's letter No. TC-II/2046/2012/3/Service Tax dt.12.8.2014 (Freight Marketing Circular No.12 of 2014)

*(P.K. Bala)* 2014

Asstt. Commercial Manager (PM)  
For Chief Commercial Manager

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

Dt.14.8.2014

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

Copy for information and necessary action to the:-

COM: ECoR, CFTM/ECoR, SDGM/ECoR/BBS, Chairman/RCT/BBS, Dy.CVO(T)/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.Riy, FA & CAO(T)/BBS: Traffic Manager:  
Visakhapatnam Port Trust, Paradeep Port/ Paradeep.

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one page ①

*(P.K. Bala)* 2014

Asstt. Commercial Manager (PM)  
For Chief Commercial Manager