

**GOVERNMENT OF INDIA(BHARAT SARKAR)  
MINISTRY OF RAILWAYS(RAIL MANTRALAYA)  
RAILWAY BOARD(RAIL BHAVAN)**

No.TC-I/2012/214/2

New Delhi, Dt. 28.08.2014

**General Manager**  
All Zonal Railways

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

Please refer to Para 4(xiii) of Rates Circular No.29 of 2012 which stipulates guidelines for issue of Service Tax Certificate to Rail customers.

Ministry of Finance has issued Notification No.26/2014-Central Excise (N.T.) dt.27<sup>th</sup> August, 2014 (**Annexure-I**) regarding CENVAT Credit (Eighth Amendment) Rules, 2014. In the CENVAT Credit Rules, 2004, in Rule 9, in sub-rule(1), after clause (f), the following clause shall be inserted, namely :-

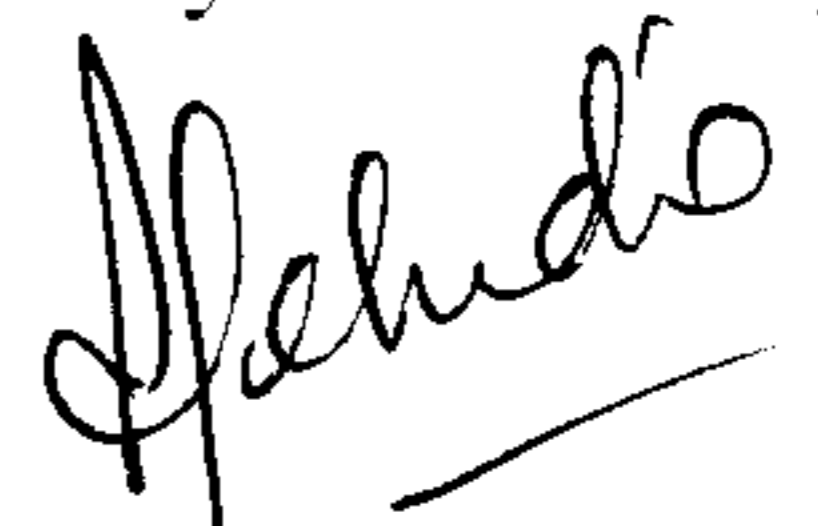
“(fa) a Service Tax Certificate for Transportation of goods by Rail (herein after referred to as STTG Certificate) issued by the Indian Railways, along with the photocopies of the Railway Receipts mentioned in the STTG Certificate; or”

The above notification is available on [www.cbec.gov.in](http://www.cbec.gov.in).

In view of above, proforma of ‘Service Tax Certificate for Transportation of goods by Rail(STTG Certificate)’ (two pages) approved by Ministry of Finance are enclosed at **Annexure-II** for further necessary action by Zonal Railways.

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

**D.A.:as above.**


  
(Aashima Mehrotra)  
Director, Traffic Comml.(Rates)  
Railway Board

No.TC-I/2012/214/2

New Delhi, Dt. 28.08.2014

Copy to:

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

  
for **Financial Commissioner/Railways**

No.TC-I/2012/214/2

New Delhi, Dt. 28.08.2014

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, Kanausi, Manaknagar, Lucknow-226011
9. **Secretary**, RRT, 5, Dr. P.V. Cherian Crescent Road, Egmore, Chennai-600105.
10. **Chief Commissioner of Railway Safety**, Lucknow.



(Aashima Mehrotra)  
**Director, Traffic Comml.(Rates)**  
**Railway Board**

Copy for information:

**CRB, MT, FC**, Railway Board

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

[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. 26/2014 – Central Excise (N.T.)**

New Delhi, the 27<sup>th</sup> August, 2014  
5, Bhadrapada, Saka, 1936

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 (Eighth Amendment) Rules, 2014.

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

2. In the CENVAT Credit Rules, 2004, in rule 9, in sub-rule (1), after clause (f), the following clause shall be inserted, namely:-

“(fa) a Service Tax Certificate for Transportation of goods by Rail (herein after referred to as STTG Certificate) issued by the Indian Railways, along with the photocopies of the railway receipts mentioned in the STTG certificate; or”

[F. No. 267/87/2013-CX.8]

(Pankaj Jain)  
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), dated the 10<sup>th</sup> September, 2004, *vide* Notification No. 23/2004 – Central Excise (N.T.) dated the 10<sup>th</sup> September, 2004, *vide* number G.S.R. 600(E), dated the 10<sup>th</sup> September, 2004 and last amended *vide* Notification No. 25/2014 - Central Excise (N.T.) dated the 25<sup>th</sup> August, 2014 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R. 615 (E), dated the 25<sup>th</sup> August, 2014.





**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)  
**TIN 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:

Total number of Railway Receipts (RRs) issued*	Total freight (in Rupees)	Service Tax collected (in Rupees)			
		Service Tax	Education Cess	Higher Education Cess	Total

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

This certificate is not valid unless the same is produced along with the photocopies of the Railway Receipts.

**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)



**RRdetails**

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

S. No.	Railway Receipt (RR) No.	RR date	Name of originating Station/Siding	Name of destination Station/Siding	Name of Commodity booked	Total freight (in Rupees)	Service Tax collected (in Rupees)			Total	
							Service Tax	Education Cess	Higher Education Cess		
1	XXXXXXXXXX	dd/mm/yyyy									
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
16											
17											
18											
19											
20											
<b>Total</b>											

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

Note: It shall be the responsibility of customer to preserve photocopies of RRs mentioned above for the purpose of availing CENVAT Credit on the of strength of the certificate.

**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)