

**GOVERNMENT OF INDIA  
MINISTRY OF RAILWAYS  
(RAILWAY BOARD)**

**No. TCR/1078/2011/2**

**New Delhi, dated 08.10.2012**

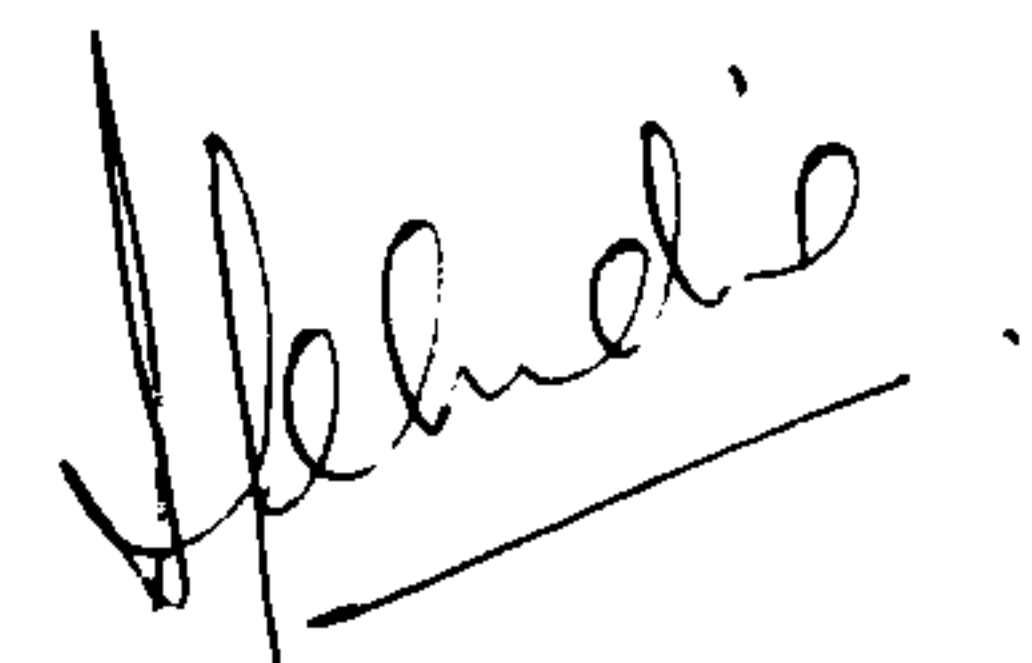
**The Chief Commercial Managers  
All Indian Railways.**

**Sub:** Levy of service tax on transportation of goods by Rail.

**Ref:** Freight Rates Letter dated 05.10.2012.

With reference to above, a clarification has been issued regarding the list of commodities exempted from levy of service tax given at Annexure to Rates Circular No.29 of 2012, with reference to Notification No. 25 of 2012 dated 20<sup>th</sup> June, issued by Ministry of Finance.

The clause referred to with respect to the exemption of commodities may be read as **Clause-20 of Notification 25 of 2012 dated 20<sup>th</sup> June 2012 issued by Ministry of Finance, instead of Clause-14.**



**(Aashima Mehrotra)  
Director, Traffic Commercial (Rates)  
Railway Board**