

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

No.TCR/1078/2011/2

New Delhi, dated 26.03.2012

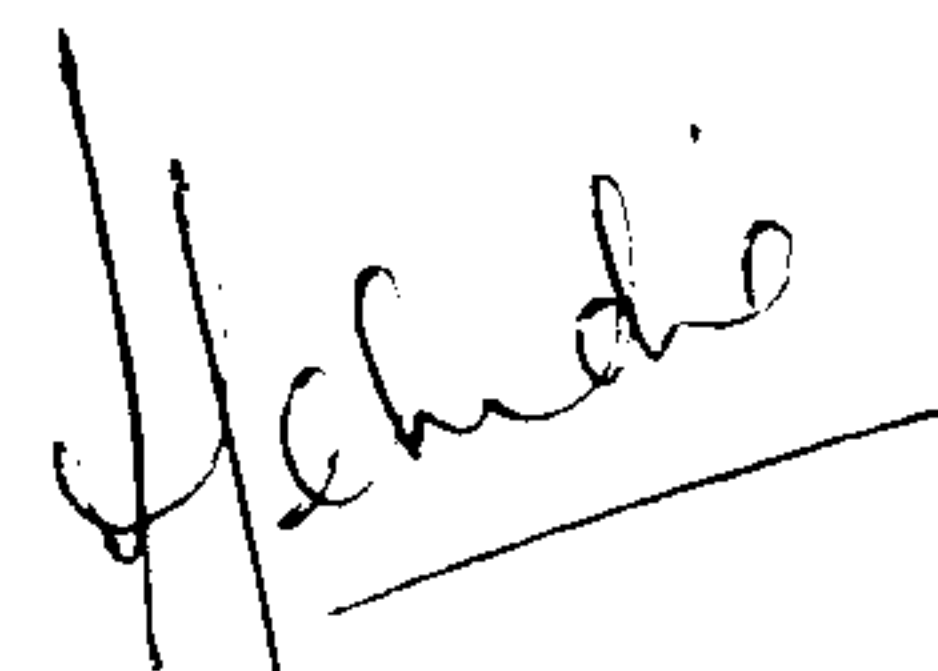
The General Manager (Commercial),
All Indian Railways

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

Ref : i) Board's letter No.F(X)I-200923/Pt. dated 20.03.2012.
ii) Department of Revenue, Ministry of Finance
Notification Nos.07, 08 & 09 of 2012 dated 17.03. 2012.

The Department of Revenue, Ministry of Finance vide its notifications referred above has advised that its earlier instructions for levy of Service Tax, Education Cess and Higher Education Cess on Transportation of Goods by Rail is now been held in abeyance till 30th June 2012. In this regard, a copy of letter issued to General Managers by the Finance Directorate of Railway Board is enclosed for information.

DA:- As above



(Aashima Mehrotra)

Jt. Director Traffic Commercial (Rates)
Railway Board

Copy to:

o/c

CAO/FOIS for information.

27/03

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

No. F(X)I-2009/23/4/Pt.


New Delhi, dated 20.03.2012.

The General Managers
All Indian Railways

Sub.:- Service Tax liability of Indian Railways – Correspondence regarding.

In continuation to Boards' letter of even number dated 30.12.2011, it is further advised that the implementation of the recovery of service tax on the freight traffic has been deferred by the Ministry of Finance upto 30.06.2012.

Further developments would be advised to the Railways in due course.


(V. Rama Manohara Rao)
Director Finance (Exp.) - I
Railway Board

No. F(X)I-2009/23/4/Pt.

New Delhi, dated 20.03.2012

Copy forwarded for information to the FA&CAOs, All Indian Railways.


(V. Rama Manohara Rao)
Director Finance (Exp.) - I
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)

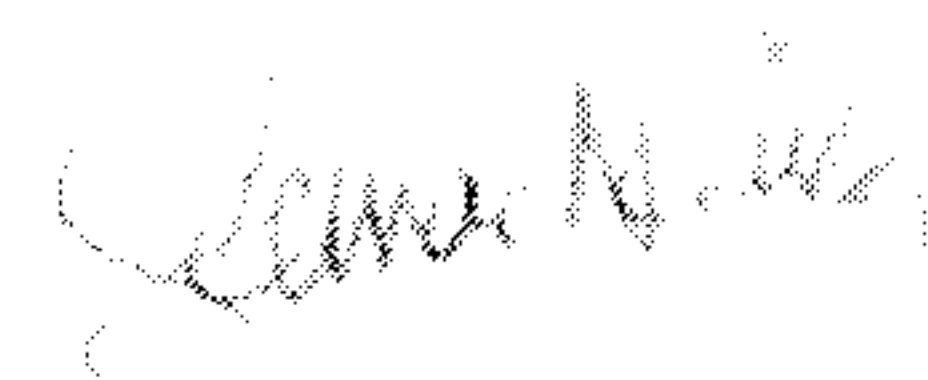
New Delhi, the 17th March, 2012

Notification No.7 /2012 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.7/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section(i), vide number G.S.R. 151 (E), dated the 27th February, 2010, namely:-

2. In the said notification, in para 2, for the word 'April', the word 'July', shall be substituted.

[F. No. 334/1/ 2012 – TRU]



(Samar Nanda)
Under Secretary to the Government of India

Note.- The principal notification No. 7/2010-Service Tax, dated the 27th February, 2010, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 151(E), dated the 27th February, 2010 and last amended vide Notification No.49/2011-Service Tax, dated the 30th December,2011 was published vide number G.S.R.942 (E) dated 30th December, 2011.

[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)

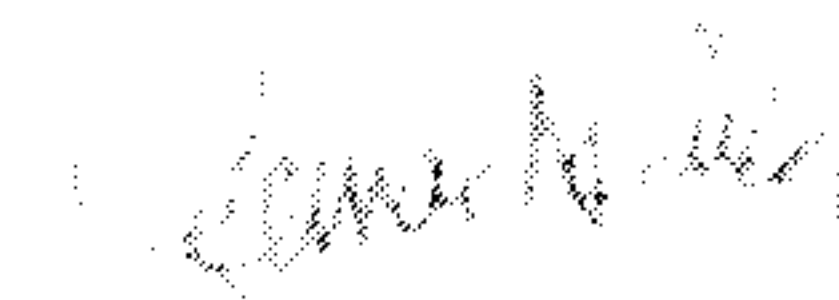
New Delhi, the 17th March, 2012

Notification No.8/2012 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.8/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section(i), *vide* number G.S.R. 152 (E), dated the 27th February, 2010, namely:-

2. In the said notification, in para 2, for the word 'April', the word 'July', shall be substituted.

[F. No. 334/1/ 2012 – TRU]



(Samar Nanda)
Under Secretary to the Government of India

Note.- The principal notification No. 8/2010-Service Tax, dated the 27th February, 2010, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 152(E), dated the 27th February, 2010 and last amended *vide* Notification No.50/2011-Service Tax, dated the 30th December,2011 was published *vide* number G.S.R. 943 (E) dated 30th December, 2011.

[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)

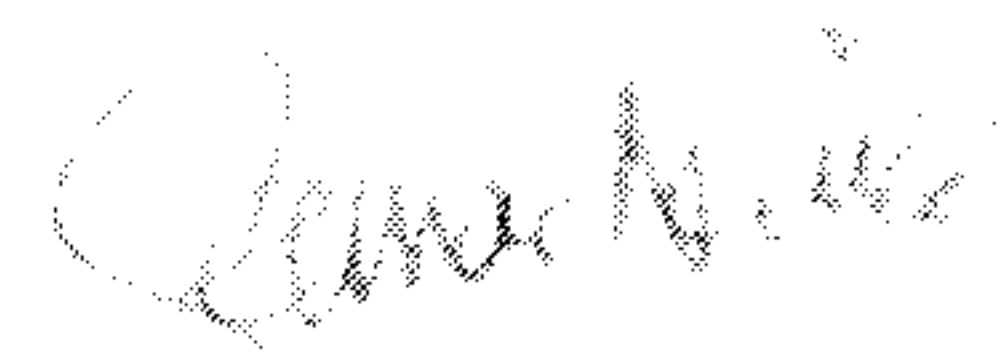
New Delhi, the 17th March, 2012

Notification No.9/2012 - Service Tax

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994) (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby makes the following amendment in the notification of the Government of India in the Ministry of Finance (Department of Revenue) No.9/2010-Service Tax, dated the 27th February, 2010, published in the Gazette of India, Extraordinary, Part II, section 3, sub-section(i), vide number G.S.R. 153 (E), dated the 27th February, 2010, namely:-

2. In the said notification, in para 3, for the word 'April', the word 'July', shall be substituted.

[F. No. 334/1/ 2012 – TRU]



(Samar Nanda)
Under Secretary to the Government of India

Note.- The principal notification No. 9/2010-Service Tax, dated the 27th February, 2010, was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 153(E), dated the 27th February, 2010 and last amended vide Notification No.51/2011-Service Tax, dated the 30th December, 2011 was published vide number G.S.R. 944 (E) dated 30th December, 2011.