

Corrigendum No.4 Rates Circular No.29 of 2012

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

No. TC-1/2012/214/1 Pt.

New Delhi, dt. 03.06.2015

General Manager,
All Zonal Railways.

Sub: Refund of Service Tax portion on waived amount of Demurrage/Wharfage.

Ref: (i) Rates Circular No. 29 of 2012.

(ii) Board's letter No. 2010/AC-II/1/3 dt. 01.10.12(RBA No. 35/ 2012)

A clarification has been sought regarding refund of Service Tax portion on waived amount of Demurrage/Wharfage charge.

In this regard, attention is invited to Para 3.4(iii) of RBA No. 35 of 2012, which read as under:

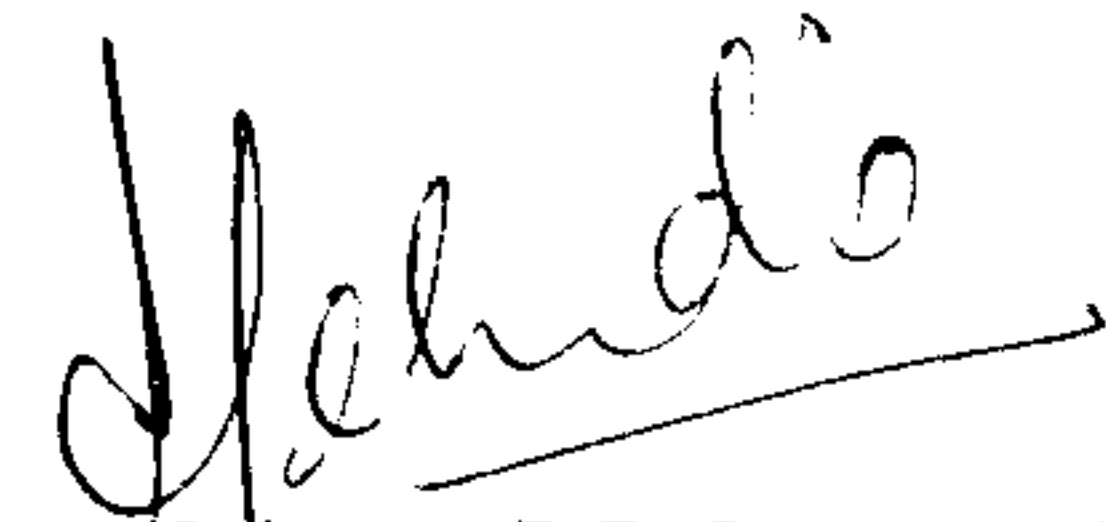
"In case of waiver/refund of charges collected for auxiliary services, refund of Service Tax/cess, if any, will be made by Railways".

In view of the above, it is clarified that in case of any refund of Demurrage/Wharfage charge on waiver, the corresponding Service Tax if collected earlier shall also be refunded. Accordingly, following may be added at the end of Para 4(ix) of Rates Circular No.29 of 2012:

"In case of any refund of Demurrage/Wharfage charge on waiver, the corresponding Service Tax if collected earlier shall also be refunded".

Further, in case of Demurrage/Wharfage, Service Tax Certificate may be issued only after the final settlement of application/appeals.

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



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

No.TC-1/2012/214/1 Pt.

New Delhi, dt. 03.06.2015

Copy to:

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



for Financial Commissioner(Railways)

Corrigendum No. 4 to Rates Circular No.29 of 2012

No.TC-1/2012/214/1 Pt.

New Delhi, dt. 03.06.2015

Copy for information and necessary action to:

1. CCM, All Zonal Railways
2. COM, All Zonal Railways
3. Managing Director, CRIS, Chanakyapuri, New Delhi-23
4. Chief Administrative Officer, FOIS, Northern Railway, Camp: CRIS, Chanakyapuri, New Delhi-23
5. Managing Director, Konkan Railway Corporation, Belapur Bhavan, Sector-1, CBD Belapur, New Mumbai-400614
6. Director General, National Academy of Indian Railways, Vadodara
7. Director, Indian Railways Institute of Transport Management, Campus, Hardoi Bye Pass Road, Manaknagar, Lucknow-226011
8. GS/IRCA, New Delhi
9. Secretary, Railway Rates Tribunal, 5, P.V. Cherian Road, Crecent Road, Egmore, Chennai-600105
10. Commissioner of Railway Safety (CRS), Lucknow



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

Copy to:

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TC(R), TC(CR), F(C), F(X), Railway Board.