

Corrigendum No.2 to Rates Circular No. 29 of 2012

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

No. TCR/1078/2011/2

New Delhi, dated 31.03.2015

**The General Managers,
All Indian Railways.**

**Sub : Levy of Service Tax on Transportation of Goods by Rail.
Ref : Board's letter of even number dated 28.09.2012(Rates Circular
No.29 of 2012) and Corrigendum thereto.**

- 1.0 Vide Board's letter under references, detailed guidelines were issued on the above cited subject. A list of commodities exempted from levy of service tax was also given in Annexure-1 attached with the said Circular.
- 2.0 The list of commodities given in Annexure-1 has been reviewed. The revised list of commodities exempted from levy of service tax is enclosed as Annexure-1.
- 3.0 All other details of the Rates Circular under reference will continue to apply unchanged.
- 4.0 With reference to the exemption of commodities from levy of Service Tax, notifications / circulars issued by Department of Revenue, Ministry of Finance on their official website may be referred.
- 5.0 These instructions will come into force w.e.f. 01.04.2015
- 6.0 This issues in consultation with Finance Directorate of Ministry of Railways.

D.A./ As above.



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

No: TCR/1078/2011/2

New Delhi, dated 31.03.2015

Copy for information: -

1. FA & CAOs, All Indian Railways.
2. Deputy Comptroller and Auditor General of India (Railways), New Delhi.

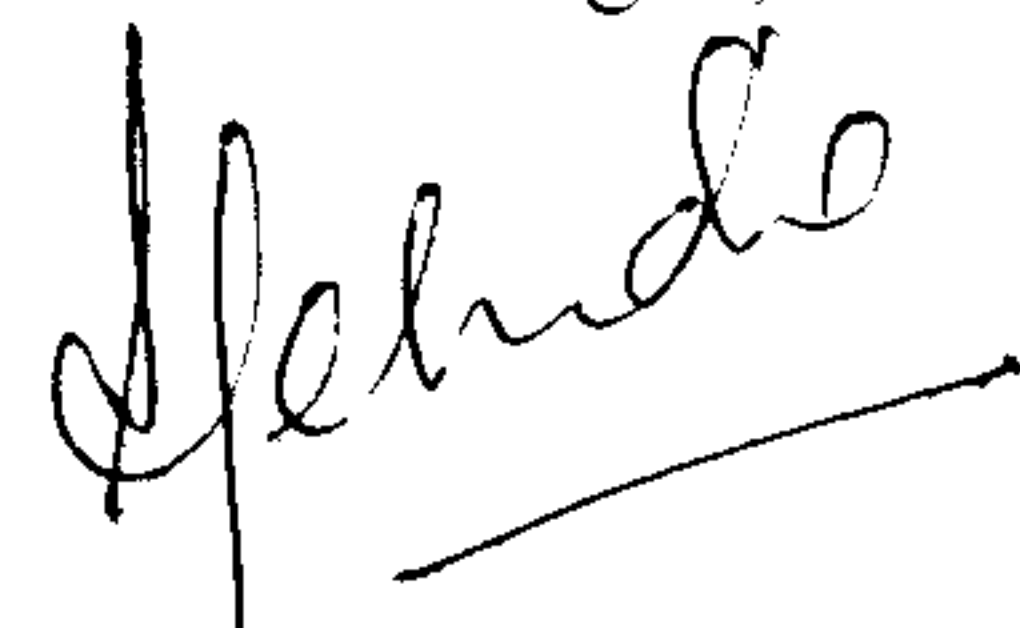


For Financial Commissioner (Railways)

No: TCR/1078/2011/2

New Delhi, dated 31.03.2015

1. Chief Commercial Managers, All Indian Railways.
2. Chief Operating Managers, All Indian Railways.
3. Managing Director, CRIS, Chanakya Puri, New Delhi-23.
4. The Chief Administrative Officer, FOIS, Northern Railway, Camp: CRIS, Chanakya Puri, New Delhi-23.
5. Managing Director, Konkan Railway Corporation, Belapur Bhavan, Sector- 11, CBD Belapur, New Mumbai-400614.
6. Director General, Railway Staff College, Vadodara.
7. Director, Institute of Rail Transport Management (IRITEM), Manaknagar, Lucknow.
8. GS/IRCA, New Delhi: for necessary action.



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

Copy to: -

CRB, FC, MT, ME, MS, ML, MM
AM(C), AM(T), AM(C&IS), AM(T&C), Adv.(R), Adv.(F), Adv.(Vig.), Adv.(Infra)
EDTT(M), EDTT(S), EDTT(F), EDFM, EDPM, EDPG, EDFC, ED(C&IS), EDV(T),
EDP, EDPP, EDPPP, ED(T&C), ED(S&E), ED(LRDSS), DF(C), DTC(G), DPM,
Dir. (T&C), DFM, DTTG, DTT (POL), DDTC(R)
TC(CR), TC-I, TC-II, TC-III, TC-IV, TC (FM), TT-I, TT-II, TT-III, TT-IV, TT-V, FC,
Stat-II, Stat (CA), Stat-V, Stat (Econ.), Economic Cell and Budget branches of Railway
Board.

ANNEXURE-1**LIST OF COMMODITIES EXEMPTED FROM LEVY OF SERVICE TAX**

Sl. No	Description of exempted commodity group as per Notification Nos. i) 25 of 2012 dt.20/6/2012 ii) No.167/2/2013 dt. 1/1/2013 iii) 03 of 2013 dt.01/3/2013 iv) No.177/3 of 2014 dt.17/2/2014 v) No 06 of 2014 dt 01/7/2014 vi) No.06 of 2015 dt. 01/3/2015	Description of Commodities as available in IRCA Goods Tariff No.46, Part-I (Vol-II)	
		Main Commodity Head	Individual Commodities
Item No. 20. (h)	Agriculture Produce	Cotton and Other Textiles	Cotton half/ full Pressed, Cotton Raw, Wool.
		Fodder and Husk	All commodities covered under the Main Commodity Head " Fodder and Husk ".
		Food grains, Flours and Pulses	Bajra, Chana Dal, Corn Germs, Dhall, Gram, Gram Dal, Grain and Pulses NOC, Jowar, Maize, Maize Germs, Millo (Millets), Moong Dal, Musoor Dal, Paddy, Paddy parched, Peas, Pulses, Rice, Rice Boiled Gr.A (BRA), Rice (Broken), Rice (IR-8), Rice Basmati, Rice Basmati (broken), Rice Common (R), Rice Common Boiled (BR), Rice Parmal (Broken), Rice Raw Gr.A (RRA), Toor Dal, Urad Dal, Wheat, Wheat (PFG), Wheat (SFG).
		Fruits and vegetables	All commodities covered under Low Rated Commodity Head " Fruits and Vegetables ".
		Groceries	Chillies, Jeera, Pepper, Spices, Turmeric.
		Jute	Jute, Jute Caddies.
		Miscellaneous	Betel nuts.
		Oil Cakes and Seeds	Cotton Seed, Cotton Seed Waste, Gingelly Seed, Linseed, Mustard Seed, Rape Seed, Sal Seed, Soya bean, Soyabean seeds Sunflower Seed.
		Sugarcane and Bagasse	Sugarcane and Bagasse.

Sl. No	Description of exempted commodity group as per Notification No's. i) 25 of 2012 dt.20/6/2012 ii) No.167/2/2013 dt. 1/1/2013 iii) 03 of 2013 dt.01/3/2013 iv) No.177/3 of 2014 dt.17/2/2014 v) No 06 of 2014 dt 01/7/2014 vi) No.06 of 2015 dt. 01/3/2015	Description of Commodities as available in IRCA Goods Tariff No.46, Part-I (Vol-II)	
		Main Commodity Head	Individual Commodities
Item No. 20. (i)	Foodstuff including flours, tea, coffee, jaggery, sugar, milk products, salt and edible oil	Food grains, Flours and Pulses	Atta, Besan, Maida, Suji.
		Low Rated Tariff Line Division 'A'	Gur, Jaggery, Jaggery powder, Milk and Milk Products.
		Low Rated Tariff Line Division 'C'	Coffee and Tea.
		Sugar	All commodities covered under the Main Commodity Head " Sugar. "
		Salt	All commodities covered under the Main Commodity Head " Salt. "
		Hydrogenated and other Edible Oils	All commodities covered under the Main Commodity Head " Hydrogenated and other Edible Oils. "
		Groceries	Edible Snacks, Extruded Foods, Maize Flakes, Pickles (indigenous), Rice Flakes, Rice Parched, Sago common, Soya Protein Textured
Item No. 20. (j)	Chemical Fertilisers and Oilcakes	Chemical Manures	All commodities covered under the Main Commodity Head " Chemical Manures. "
		Oil Cakes and Seeds	Cotton Seed Oil Cake, De-oiled Cakes, De-oiled Rice Bran, Oiled Cakes, Soyabean extractions/toasted, Meal/flakes.