

(भारत सरकार) GOVERNMENT OF INDIA)  
(रेल मंत्रालय) MINISTRY OF RAILWAYS)  
(रेलवे बोर्ड RAILWAY BOARD)

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No.TC-II/2046/2012/3/Service Tax

New Delhi, dated 13.11.2015

The General Managers,  
All Zonal Railways,

SUB: Levy of Swachh Bharat Cess on the Transportation of parcel traffic (leased or non-leased parcel traffic) by rail.

REF: i. FM Circular No. 11 of 2015 dated 26.05.2015.

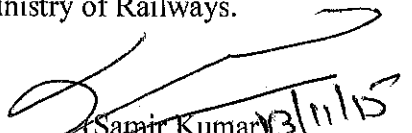
ii. Ministry of Finance Notification Nos. 21 & 22/2015- Service Tax dated 06-11-2015.

Ministry of Finance vide their Notification Nos. 21 & 22/2015-Service Tax dated 06-11-2015 have decided that Swachh Bharat Cess @ 0.5% shall be levied on the value of all taxable services w.e.f. 15-11-2015.

2. Accordingly, following changes shall be made in the Commercial Circular No. 11 of 2015 dated 26-05-2015:-

“Service tax of 14% and Swachh Bharat Cess of 0.5 % are chargeable on 30% of the total freight equivalent to 4.35% of the total freight of parcel traffic (leased or non-leased parcel traffic) by rail.”

3. The increase in service tax shall be applicable w.e.f. 15-11-2015.
4. Other terms and conditions shall remain the same as per various circulars/notifications issued on this subject.
5. This issues with the concurrence of Finance Directorate of Ministry of Railways.
6. Necessary instructions shall be issued to the all concerned.


  
(Samir Kumar)  
Director Freight Marketing  
Railway Board

No.TC-II/2046/2012/3/Service Tax

New Delhi, dated 13.11.2015

Copy forwarded for information to:

1. The Dy. Comptroller & Auditor General of India (Railways), Room No.224, Rail Bhavan, New Delhi.
2. The FA&CAOs, All Indian Railways.
3. The Principal Director of Audit, all Indian Railways.

  
for Financial Commissioner/Railways.

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Copy forwarded for information to:

- (i) CCMs, all Indian Railways.
- (ii) CCMs(FM), all Indian Railways.
- (iii) General Secretary, IRCA, New Delhi.
- (iv) Managing Director/CRIS, Chanakyapuri, New Delhi. *for necessary software charges.*
- (v) General Manager, Metro Railway, Kolkata.

  
(Samir Kumar)  
Director Freight Marketing  
Railway Board.