

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

No.TCR/1078/2011/2

New Delhi, dated 30.12.2011

The General Manager (Commercial),  
All Indian Railways

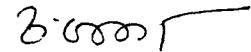
**Sub : Levy of Service Tax on Transportation of Goods  
by Rail.**

Ref : i) Board's letters of even number dated 29.12.2011  
(RC No. 43 of 2011).  
ii) Ministry of Finance Department of Revenue  
Notifications No.49,50 & 51/2011-Service Tax  
dated 30<sup>th</sup> December 2011.

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 held in abeyance till 31<sup>st</sup> March 2012. Copies of its Notification Nos. 49, 50 & 51 of 2011 dated 30<sup>th</sup> December 2011 are enclosed.

In the light of the above, instructions issued vide RC No.43 of 2011 are **not** to be given effect and may be held in abeyance till 31<sup>st</sup> March 2012.

DA:- As above



(Sanjay Kumar Jha)  
Dy. Director Traffic Commercial (Rates)  
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, 30<sup>th</sup> December, 2011  
Notification No. 49/2011-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.07/2010-Service Tax, dated the 27<sup>th</sup> 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 27<sup>th</sup> February, 2010, namely:-

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

[F. No. B-1/2/2010-TRU]

  
(SAMAR NANDA)

Under Secretary to the Government of India

Note.- *The principal notification No. 07/2010-Service Tax, dated the 27<sup>th</sup> 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 27<sup>th</sup> February, 2010 and last amended vide Notification No.38/2011-Service Tax, dated the 14<sup>th</sup> June, 2011 was published vide number G.S.R. 448(E) dated 14<sup>th</sup> June, 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, 30<sup>th</sup> December, 2011  
Notification No.50/2011-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.08/2010-Service Tax, dated the 27<sup>th</sup> 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 27<sup>th</sup> February, 2010, namely:-

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

[F. No. B-1/2/2010-TRU]



(SAMAR NANDA)

Under Secretary to the Government of India

Note.- *The principal notification No. 08/2010-Service Tax, dated the 27<sup>th</sup> 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 27<sup>th</sup> February, 2010 and last amended vide Notification No.39/2011-Service Tax, dated the 14<sup>th</sup> June,2011 was published vide number G.S.R. 449(E) dated 14<sup>th</sup> June,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)

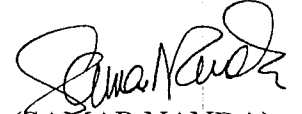
Notification No.51/2011-Service Tax

New Delhi, 30<sup>th</sup> December, 2011

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.09/2010-Service Tax, dated the 27<sup>th</sup> 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 27<sup>th</sup> February, 2010, namely:-

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

[F. No. B-1/2/2010-TRU]

  
(SAMAR NANDA)

Under Secretary to the Government of India

Note.- *The principal notification No. 09/2010-Service Tax, dated the 27<sup>th</sup> 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 27<sup>th</sup> February, 2010 and last amended vide Notification No.40/2011-Service Tax, dated the 14<sup>th</sup> June,2011 was published vide number G.S.R. 450(E) dated 14<sup>th</sup> June,2011.*