

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

No.TCR/1078/2011/2

New Delhi, dated 05.10.2012

**The Chief Commercial Managers
All Indian Railways.**

Sub: Levy of service tax on transportation of goods by Rail.

Ref: Rates Circular No.29 of 2012

With reference to above, a clarification has been sought whether the list of commodities exempted from levy of service tax given at Annexure to Rates Circular No.29 of 2012 is an exhaustive list.

It is clarified that the list of exempted commodities, mentioned in the Annexure to Rates Circular No. 29 of 2012, is only illustrative in nature and may be read along with the commodities listed in Clause-14 of Notification No. 25 of 2012, dated 20th June 2012, issued by Ministry of Finance.



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