

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

No.TCR/1078/2011/2

New Delhi, dated 02.07.2012

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 27.06.2012
(RC No. 15 of 2012).

ii) Notification No.43/2012 dt.02.07.2012.

The Department of Revenue, Ministry of Finance vide its notification No.43/2012 dt.02.07.2012, has exempted the "services by way of transportation of goods by railways", from levy of service tax under Section 66B of the Finance Act, 1994(32 of 1994) up to and including the 30th day of September 2012.

DA:- As above



(Aashima Mehrotra)
Jt. Director Traffic Commercial (Rates)
Railway Board

Copy to:

CAO/FOIS for information.

[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, the 2nd July, 2012

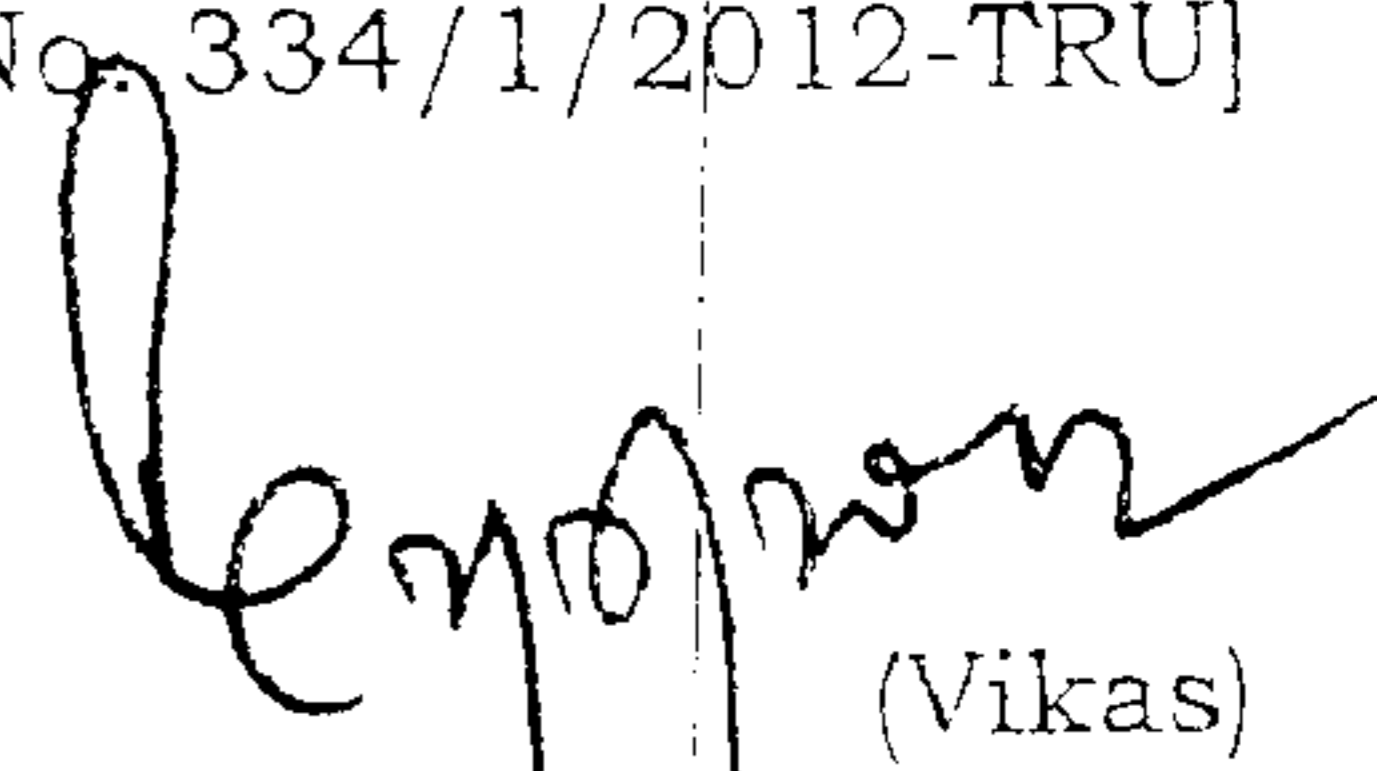
Notification No. 43/2012-Service Tax

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 said Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable services of the description mentioned in the Table below, provided by the Indian Railways from the whole of service tax leviable thereon under section 66B of the said Act, with effect from the date of publication of this notification in the Official Gazette, upto and including the 30th day of September, 2012.

TABLE

Sl. No.	Description of taxable services
1.	Service of transportation of passengers, with or without accompanied belongings, by railways in -- (A) first class; or (B) an air conditioned coach
2.	Services by way of transportation of goods by railways

[F. No. 334/1/2012-TRU]



(Vikas)

Under Secretary to the Government of India