

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

No. TCR/1078/2012/24

New Delhi, dated: 23.04.2013.

**Chief Commercial Managers
All Indian Railways.**

**Sub: Levy of Service Tax on Charges for issuing Rates Quotation/
Certificate.**

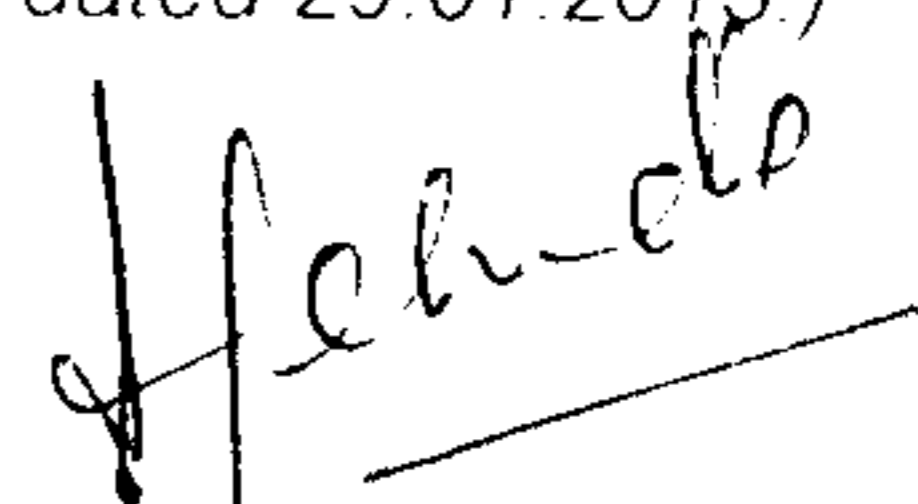
Ref: (i) Board's Rates Circular No. 29 of 2012 and Corrigendum thereto.
(ii) Board's Rates Circular No. 33 of 2012 and Corrigendum thereto.

A clarification has been sought from Railway Board as to whether Service Tax is leviable on charges for issuing Rates Quotation/Certificate or not.

The issue has been examined in consultation with concerned Directorates of Ministry of Railways and it is to clarify that Service Tax leviable in terms of Board's Rates Circular referred at (i) above, will also be applicable on the charges for issuing Rates Quotation/Certificate. It is further clarified that 70% abatement permitted in terms of Para 3 of Board's Rates Circular No. 29 of 2012 is not applicable on Rates Quotation/Certificate.

This issues with the concurrence of Finance and Taxation Directorates in Ministry of Railways.

(This disposes off Eastern Railway's letter No. C./424/Parcel Rate/M&S/ Vol.III dated 29.01.2013.)


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