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

Service Tax Circular No. 4/2016
RBA No. 84/2016

No. 2016/AC II/1/5

New Delhi, dated 8.11.2016

FA&CAO,
All Indian Railways & PUs.

Sub: Service Tax Certificate for Transportation of goods by Rail (STTG Certificate)

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In supersession to Board's letter No. 2016/AC-II/2/5 dated 14.09.2016 (RBA No. 63/2016), please find enclosed Central Board of Excise and Customs, Dept of Revenue, Ministry of Finance Circular No. 1048/36/2016-CX dated 20.09.2016 on the above subject. Notification No. 45/2016-CE (NT) dated 20.09.2016 mentioned therein is also enclosed for ready reference.

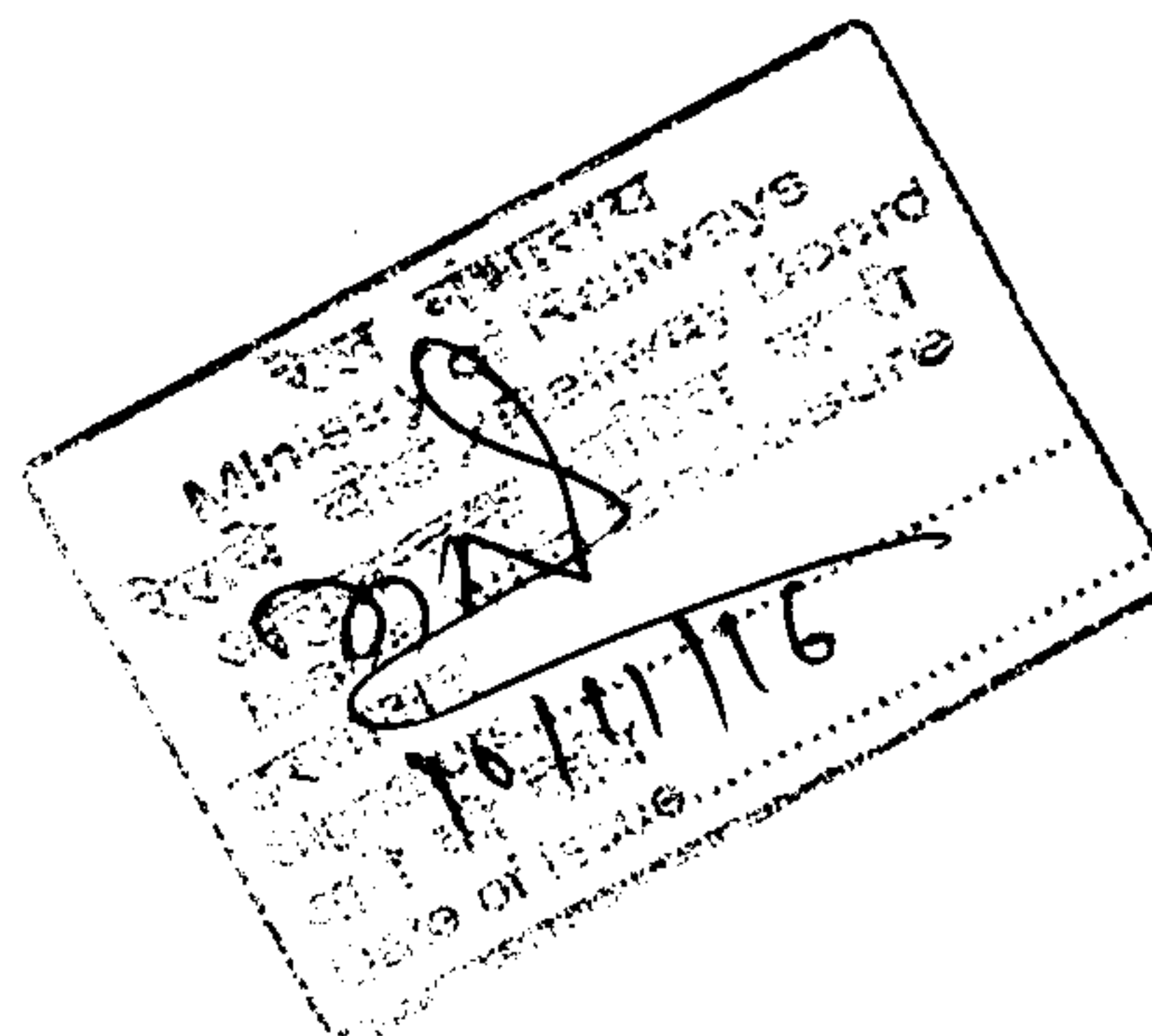
Kindly acknowledge receipt and ensure compliance.

DA: As above.

Handwritten initials 'dc'.

Handwritten signature and date 8.11.16.

(T. D. Diwivedi)  
Director Finance Accounts  
Railway Board



F. No. 267/09/2016-CX.8  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs

New Delhi, dated the 20<sup>th</sup> September, 2016

To

The Principal Chief Commissioners/ Chief Commissioners/Principal Commissioners of  
Central Excise (All)

The Principal Chief Commissioners/ Chief Commissioners/ Principal Commissioners of  
Central Excise & Service Tax (All)

**Sub: Service Tax Certificate for Transportation of goods by Rail (STTG Certificate)-  
reg.**

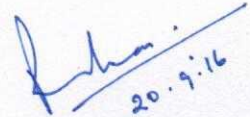
Madam/ Sir,

Kind attention is invited to Notification No. 45/2016-CE (N.T.) dated 20.09.2016 wherein clause (fa) in sub-rule (1) of rule 9 of CENVAT Credit Rules, 2004 has been substituted and the requirement of enclosing photocopies of the railway receipts (RRs) with the STTG certificate, as a document for availing CENVAT credit, has been amended such that railway receipts would not be required to be enclosed with the STTG certificate. The following procedure is hereby prescribed for availing CENVAT credit of service tax paid on transportation of goods by rail:

- i) The STTG Certificate shall be issued to rail customer (consignor/ consignee, whosoever makes the payment of Service Tax) by the Railways for the purpose of availing CENVAT credit. A proforma containing the format of STTG certificate to be filled by the consignor/ consignee is enclosed herewith as **Annexure-A**.
- ii) The STTG certificate shall capture various details such as name of the customer, no. of RRs issued, total service tax/ cess paid, Service Tax code, registration no., details of the certifying authority from railways etc.
- iii) The STTG certificate shall also contain details of RR(s) in a tabular form annexed to the STTG certificate (enclosed as **Annexure-B**). The details shall inter alia include RR number, date, name of the consignee, freight, service tax/ cess paid etc. The said list of RR(s) shall be certified by competent Railways Authority.
- iv) In cases where the Service Tax is paid by the consignor and he intends to avail the CENVAT credit, he may avail the same on the strength of the STTG certificate issued in his name in the format prescribed above.

- v) In case if the Service Tax has been paid by the consignor but CENVAT credit is to be availed by the consignee, who is eligible for such credit as per the rules, the consignor shall make a written request to Railways for issue of consignee-wise STTG certificate duly indicating the RR details pertaining to the consignee in the format prescribed above. The competent Railway Authority shall issue the STTG certificate accordingly, even though it will require issuance of more than one STTG certificates to the customer (consignor) for a particular month. The consignor shall transfer the consignee-wise 'STTG certificate' in original to the consignee concerned. The consignee may avail the CENVAT credit on the strength of this certificate.
- vi) Where a consolidated STTG Certificate has been issued in terms of clause (iii), no STTG Certificate consignee-wise in terms of clause (v) shall be issued and vice-versa.

2. Difficulty faced, if any, in implementing the circular should be brought to the notice of the Board. Hindi version will follow.



20.9.16

(ROHAN)

Under Secretary to the Govt. of India

Encl.: a) STTG CERTIFICATE (**Annexure-A**)  
b) RR Details (**Annexure-B**)

## ANNEXURE –A

(computer generated print)



**Service Tax Certificate for Transportation of goods by Rail  
(STTG Certificate#)**

(issued for the purpose of availing CENVAT Credit)

Serial No.: CRXXXXXXXX  
(say for Central Railway)

Date: (dd/mm/yyyy)

**Shri** (Name of customer)

(Address of the customer)

**Service Tax Registration No.** (of the customer)

This is to certify that service tax has been collected for the period (dd/mm/yyyy) to (dd/mm/yyyy) from the customer mentioned above for transportation of goods by rail as per following details:

| Number of Railway Receipts (RRs) issued* | Total freight (in Rupees) | Service Tax collected (in Rupees) |                     |                     |       |
|------------------------------------------|---------------------------|-----------------------------------|---------------------|---------------------|-------|
|                                          |                           | Service Tax                       | Swachh Bharat Cess^ | Krishi Kalyan Cess^ | Total |
|                                          |                           |                                   |                     |                     |       |

\*RR details duly certified by the undersigned are enclosed with this certificate.

**Service Tax collecting authority:** (FA & CAO/ Central Railway, say for Central Railway)

(Address of the collecting authority)

**Registration No.:** (of Service Tax collecting authority)

**Service tax Code:** ZZZP

**Smt./Shri** (name of officer)

**Dy.CAO(T)** or officer nominated thereto

(Name of Railway, say Central Railway/)

Mumbai)

(Seal)

**Smt./Shri** (name of officer)

(designation of the officer authorized by CCM)

(Name of Railway, say Central Railway/)

Mumbai)

(Seal)

Note:

# STTG certificate is issued to rail customer (either consignor or consignee, whosoever makes payment of Service Tax) for the purpose of availing CENVAT credit. In case when Service Tax has been paid by consignor but CENVAT credit is to be availed by consignee, the procedure will be as under –

- The customer (consignor) will make written request for issue of 'consignee-wise STTG certificate' duly indicating the RR details pertaining to the consignee. Railway administration will issue the STTG certificate accordingly, even though it will require issuance of more than one STTG certificates to the customer (consignor) for a particular month.
- The customer (consignor) will transfer the 'consignee-wise STTG certificate' in original to the consignee. On the strength of which, the consignee would approach concerned Service Tax authority for availing CENVAT credit.

^The nomenclature of Cess may be revised as per extant rules.

**RR details**

(as mentioned in the Service Tax Certificate for transportation of goods by Rail issued vide Serial No. CRXXXXXXXX dt. (dd/mm/yyyy))

| (As mentioned in the Service Tax Certificate for transportation of goods of same consignor) |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
|---------------------------------------------------------------------------------------------|--------------------------|------------|-------------------------------------|-------------------------------------|-------------------|--------------------------|---------------------------|-----------------------------------|---------------------|---------------------|-------|
| S. No.                                                                                      | Railway Receipt (RR) No. | RR Date    | Name of originating Station/ Siding | Name of destination Station/ Siding | Name of Consignee | Name of Commodity booked | Total freight (in Rupees) | Service Tax collected (in Rupees) |                     |                     |       |
|                                                                                             |                          |            |                                     |                                     |                   |                          |                           | Service Tax                       | Swachh Bharat Cess^ | Krishi Kalyan Cess^ | Total |
| 1                                                                                           | XXXXXXXXXX               | dd/mm/yyyy |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 2                                                                                           | XX                       |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 3                                                                                           |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 4                                                                                           |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 5                                                                                           |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 6                                                                                           |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 7                                                                                           |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 8                                                                                           |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 9                                                                                           |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 10                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 11                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 12                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 13                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 14                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 15                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 16                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 17                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 18                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 19                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| 20                                                                                          |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |
| Total                                                                                       |                          |            |                                     |                                     |                   |                          |                           |                                   |                     |                     |       |

RRs mentioned above are reflected in this certificate only and they are not part of any other certificate.

**Smt./Shri (name of officer)****Dy.CAO(T) or officer nominated thereto**

(Name of Railway, say Central Railway/Mumbai)

**Smt./Shri (name of officer)**

(designation of the officer authorized by CCM)

(Name of Railway, say Central Railway/Mumbai)

(Seal)

(Seal)

Note: The nomenclature of Cess may be revised as per extant rules.

[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. 45/2016 - Central Excise (N.T.)**

New Delhi, the 20<sup>th</sup> September, 2016

G.S.R. (E).- In exercise of the powers conferred by section 37 of the Central Excise Act, 1944 (1 of 1944) and section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the CENVAT Credit Rules, 2004, namely :-

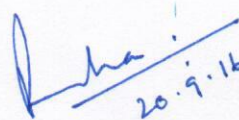
1. (1) These rules may be called the CENVAT Credit (Tenth Amendment) Rules, 2016.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the CENVAT Credit Rules, 2004, in rule 9, in sub-rule (1), for clause (fa), the following clause shall be substituted, namely:-

“(fa) a Service Tax Certificate for Transportation of goods by rail issued by the Indian Railways; or”

[F. No. 267/09/2016-CX.8]



(ROHAN)

Under Secretary to the Government of India

Note.- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* Notification No. 23/2004 - Central Excise (N.T.), dated the 10<sup>th</sup> September, 2004, *vide*, number G.S.R. 600(E), dated the 10<sup>th</sup> September, 2004 and last amended *vide* Notification No. 41/2016 - Central Excise (N.T.), dated the 10<sup>th</sup> August, 2016 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide*, number G.S.R. 784(E), dated the 10<sup>th</sup> August, 2016.