

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

No.TC-II/2046/2012/3/Service Tax

New Delhi, dated 12.08.2014

The General Managers,
All Zonal Railways,

SUB: Levy of service tax on booking of Postal mail or mail bags
and Household effects.

REF: 1. FM circular No. 21 of 2012 dated 28.09.2012.
2. Ministry of Finance Notification No. 3 of 2013-Service Tax dated
01.03.2013 and 25 of 2012 dated 20.06.2012.

1. Vide para 2.0 of "**FM circular No. 21 of 2012 dated 28.09.2012**" the following commodities exempted from payment of service tax were intimated.
 - (a) Relief materials meant for victims of natural or man-made disasters, calamities, accidents or mishap;
 - (b) Defence or Military equipments;
 - (c) Postal mail or mail bags;
 - (d) Household effects;
 - (e) Newspaper or magazines registered with the Registrar of Newspapers;
 - (f) Railway equipments or materials;
 - (g) Agricultural produce;
 - (h) Foodstuff including flours, tea, coffee, jiggery, sugar, milk products, salt and edible oil, excluding alcoholic beverages.
2. Ministry of Finance vide its "**Notification No. 3 of 2013-Service Tax**" dated 01.03.2013 has removed exemption for the following commodities:-
 - (a) Postal mail or mail bags;
 - (b) Household effects;
3. Hence as per "**Notification No. 3 of 2013-Service Tax**" service tax will be levied on Postal mail or mail bags and Household goods.

The above should be implemented with immediate effect.

Ensure action accordingly and confirm.



(Rita Raj)

Director Freight Marketing
Railway Board

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New Delhi, dated 12.08.2014

Copy forwarded for information to:

1. The Dy. Comptroller & Auditor General of India (Railways), Room No.224, Rail Bhavan, New Delhi.
2. The FA&CAOs, All Indian Railways.
3. The Principal Director of Audit, all Indian Railways.



for Financial Commissioner/Railways.

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Copy forwarded for information to:

- (i) CCMs, all Indian Railways.
- (ii) CCMs(FM), all Indian Railways.
- (iii) General Secretary, IRCA, New Delhi.
- (iv) Managing Director/CRIS, Chanakyapuri, New Delhi.
- (v) General Manager, Metro Railway, Kolkata.



(Rita Raj)
Director Freight Marketing
Railway Board.