

NORTH EASTERN RAILWAY

11

Rates Circular (Coaching) No. 11 of 2015
(Case No. C/383/8/1/RC)

Sub- Levy of service tax on booking of Postal mail or mail bags
And Household effects.

Ref- (1) This Railway's Rates Circular (Coaching) No.50 of 2012
dated 29.09.2012

(2) Ministry of Finance Notification No.3 of 2013-Service Tax dated
01.03.2013 and 25 of 2012 dated 20.06.2012.

(3) This Railway Rates Circular (Coaching) No. 42 of 2014
Dated 20.08.2014

(4) Dy.CAO(G)/CR letter no. AC/XHO/3317/2014-15
Dated 05.12.2014.

Through this Railway Rates Circular (Coaching) No. 42 of 2014 dated 20.08.2014, it has been communicated that as per `` **Notification No.3 of 2013-Service Tax** `` issued by Ministry of Finance service tax will be levied on Postal mail or mail bags and the above should be implemented with immediate effect.

Since **Notification No. 3 of 2013-Service Tax came into force w.e.f. 01.04.2013**, it is clarified that service tax should be levied on Postal mail or mail bags w.e.f. 01.04.2013. Since undercharge, of service tax accordingly, may be calculated & recovered from the Postal authorities.

Staff concerned to note and act accordingly. Circular issued from 01.01.2014 onwards are also available on N.E. Railway's website www.ner.indianrailways.gov.in and can be downloaded from there also.

DRM to please ensure compliance by staff.

Staff concerned to note and act accordingly.

Authority -Railway Board's letter No. TC-II/2046/2012/Service Tax dated 23.02.2015, FM Circular 03 of 2015)

(Dev Anand)

ACM/FMSR

For General Manager/C

Dated 10.03.2015

No. C/383/8/1/RC

Copy forwarded for information and necessary action to:-

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|----|---|----|---|
| 1 | All SS/SMs/NER | 12 | The GS/IRCA/New Delhi. |
| 2 | All DRMs/Sr.DCMs/DCMs/NER | 13 | Director, IRITM,Hardoi Bye Pass Road, Kanausi,Manaknagar,Lucknow |
| 3 | CCM/CCM(PSM)/FM/ FA&CAO /
NER/GKP | 14 | Secretary,Rly.Rates Tribunal,5,P.V.Cherian
Rd.Egmore,Chennai-600105 |
| 4 | All PHODs/NER/GKP | 15 | Principal / Director of Audit/NER/GKP. |
| 5 | CCM, All Indian Railways | 16 | Principal/ZTS/ECR /MFP. |
| 6 | Dy.CCM/PS,DY.CCM/UTS,PO/NER/GKP | 17 | DY.CVO(T)/NER/GKP |
| 7 | Executive Director (Rates) Railway Board, New Delhi. | 18 | DY.COM/FOIS/DY.COM COACHING , STM COACHING /NER/GKP |
| 8 | CPTM/NER/GKP | 19 | SCM/PS, SCM/FMSR/NER , SCM/UTS, SCM/TC, Secy. to CCM/NER |
| 9 | CCM/KRC, CBD Belapur, New Mumbai-10014 6 | 20 | Area Manager/NERGKP/GD,Area Officer,NER/Chhapra |
| 10 | MD/CRIS,Chanakyapuri,New Delhi-23 | 21 | CPRO/N.E.Railway/GKP- For vide publicity.through
suitable notice in Print/Electronic Media |
| 11 | CAO/FOIS Northern Rly. CRIS, Complex
,Chanakyapuri, New Delhi-23 | | |