



## मध्य रेल

CENTRAL RAILWAY

अग्रिम दर अधिसूचना सं. 05 वर्ष 2015 (पार्सल/कोचिंग)

ADVANCE RATE NOTIFICATION NO. 05 of 2015 (Parcel/Coaching)

**Sub :** Levy of Service Tax on booking of Postal Mail or Mail bags and household effects.  
(No. C/562/GT/Postal Vans/Pt.I)

**Ref :** 1. Board's FM Circular NO.21/2012 (ARN No. 17/2012).  
2. Board's FM Circular NO. 12/2014 (ARN No. 11 of 2014).

**Authority :** Board's letter No. TC-II/2046/2012/3/Service Tax dt. 23.02.2015 (FM Circular NO. 03 of 2015).

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Extract of Board's FM Circular No. 03 of 2015 under Authority is reproduced below for necessary action.

Through Freight Marketing Circular NO. 12 of 2014 dt. 12.08.2014, 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, Undercharges, of service tax accordingly, may be calculated and recovered from the Postal authorities.

Staff concerned to please note and act accordingly.

( S.S. PATANGE )

/ CHIEF COMMERCIAL MANAGER (FS)

No: C/562/GT/Postal Vans/Pt.I

CCM's Office, CSTM

Date: /03/2015

प्रतिलिपि सूचनार्थ एवं संबंधितों को आवश्यक कार्रवाई हेतु प्रेषित।

Sr. No	Name of Officer	Station.
1.	वरिष्ठ मंडल वाणिज्य प्रबंधक	मुंबई, भुसावल, नागपुर, सोलापुर, पुणे