



केन्द्रीय उत्पाद शुल्क एवं सेवा कर आयुक्त का कार्यालय
नं.1, विल्लियम्स रोड, कन्टोनमेंट, तिरुच्चिरापल्लि - 620 001
OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX
NO.1 WILLIAMS ROAD, CANTONMENT, TIRUCHCHIRAPPALLI - 620 001.

Trade Notice No. 02/2013- S Tax

Dated 17.01.2013.

**Sub:- Service Tax on services by way of transportation of goods by
rail/vessel - transportation of milk- Reg.**

Copy of the Circular No.167/02/2013 -ST dated 01.01.2013 (F.No.B-1/2/2010-TRU) received from Central Board of Excise and Customs, TRU, New Delhi is enclosed herewith for information and necessary action.

The contents of the Trade Notice may be brought to the knowledge of the constituent members of the Trade Associations and Chamber of Commerce.

(Issued in File C.No.IV/16/956/2012 - STC)


(A.CLETUS)
JOINT COMMISSIONER

Encl. As above.

To,

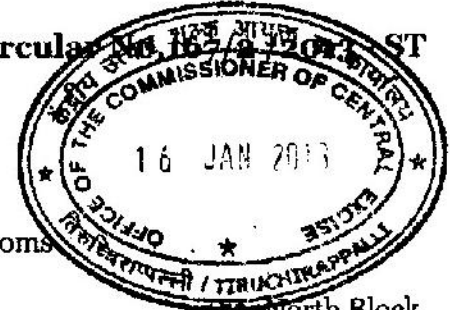
The Mailing List I/II/III


DESPATCHED
DATE 24/1/13

Handwritten signature/initials

Circular No. 162/2013-ST

F.No.B-1/2/2010 -TRU
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise & Customs
Tax Research Unit



155, North Block,
New Delhi, 1st January, 2013

To

Chief Commissioners of Central Excise and Customs (All), Director General (Service Tax), Director General (Systems), Director General (Central Excise Intelligence), Director General (Audit), Commissioners of Service Tax (All), Commissioners of Central Excise (All), Commissioners of Central Excise and Customs (All)

Madam/Sir,

Subject: Service tax on services by way of transportation of goods by rail/vessel – transportation of milk - regarding.

Representation has been received from the Indian Railways seeking clarification as to whether service by way of transportation of milk by rail is covered by Notification No.25/2012-ST dated 20.06.2012, serial number 20(i).

2. The representation has been examined. The expression 'foodstuff' appearing in Notification No.25/2012-ST dated 20.06.2012, serial number 20(i) includes milk. Therefore, it is clarified that the service by way of transportation of milk by rail or a vessel from one place in India to another, is covered by the Notification No.25/2012-ST dated 20.06.2012.

3. Trade Notice/Public Notice may be issued to the field formations and tax payers. Please acknowledge receipt of this Circular. Hindi version follows.

S. Jayaprasam
(S. Jayaprasam) I. I. S.
Technical Officer, TRU
Tel: 011-23092037