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

New Delhi, dated 23.09.2015

The General Managers,
All Zonal Railways.

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


Through Freight Marketing circular no. 12 of 2014 dated 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 & recovered from the Postal authorities.

(Rita Raj)
Director Freight Marketing
Railway Board

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

New Delhi, dated 23.09.2015

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

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

New Delhi, dated 23.09.2015

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.
(vi) Dir. Mail Management, Postal Department.

(Rita Raj)
Director Freight Marketing
Railway Board