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कार्यालय आयुक्त केन्द्रीय उत्पाद शुल्क, सीमा शुल्क एवं सेवाकर, भोपाल  
48, प्रशासनिक क्षेत्र, अरेरा हिल्स, होशंगाबाद रोड, भोपाल  
OFFICE OF THE COMMISSIONER OF CUSTOMS, CENTRAL EXCISE & SERVICE TAX,  
48, ADMINISTRATIVE AREA, ARERA HILLS, HOSHANGABAD ROAD, BHOPAL

F.No. IV(16)30/TN/ST/BPL/2013

Bhopal, Dated 30.01.2013

**TRADE NOTICE NO. 02/2013/SERVICE TAX**


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

It is brought to the notice of the Trade, Industry and all concerned that a representation was received by the CBEC, New Delhi 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).

The representation has been examined by the board. 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.

All the Trade Associations/ Chambers of Commerce and the members of the RAC are requested to bring to notice/ publicize the contents of this Trade Notice amongst their Members/Constituents for their information and usage.

Authority – Board's Circular no. 167/2/2013-ST dtd. 01.01.2013.

  
(Dr. D.K. Verma)  
COMMISSIONER  
31/1/2013

F.No. IV(16)30/TN/ST/BPL/2013

Copy to :- All RAC Members / Trade & Associations / Departmental officers as per mailing list

Superintendent (Service Tax)