

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), (hereinafter referred to as the Finance Act), the Central Government, on being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service provided to any person in relation to transport of goods, the description of which is specified in column (2) of the Table below, by rail as referred to in sub-clause (zzzp) of clause (105) of section 65 of the Finance Act, from the whole of the service tax leviable thereon under section 66 of the Finance Act.

2. This notification shall come into force on the first day of April, 2010.

Table

Sl.No.	Description of Goods
(1)	(2)
1.	Defence/ military equipments
2.	Railway equipments/ materials
3.	Postal mail bags
4.	Relief materials meant for victims of natural or manmade disasters, calamities, accidents and mishap
5.	Luggage of train passengers, whether carried as personal luggage in the train compartments or booked separately in the luggage van/Household effects
6.	Parcels [including newspaper/magazines registered with Registrar of Newspapers] booked in the luggage vans, where the goods/commodity heads fall below train load class 130 as per the Indian Railway Conference Association(IRCA) Goods Tariff
7.	The following goods which are classified in the IRCA Goods Tariff, as below train load class 130 and wagon load class 130 (Formula: Train Load Class 120+10) including 'Low Rate' goods viz., LR1, LR2, LR3, LR4: Food grains, flours and pulses(9), Chemical Manure(6), Gunnies(21), Oil cakes and seeds(16), Soap(19), Starch(21), Salt for industrial use(18), Sugar(20), Salt (18),De-oiled cakes(16), Machinery and machine tools(14), Hides and Skins(12), Leather(12), Rubber and plastic(12), Electrical appliances and fittings(22), Empty drums(22), jerry cans and barrels(22), Jaggry(22), Jute(22), Milk and Milk products(22), Organic Manure(22), Paints and polishes(22), Timber(22), Vegetable oil pitches(22), Water(22), Fireworks(23), Boiler components(24), Charcoal(24), Paper(24) Bamboos(25), Brooms(25), Coffee and Tea(25), Cotton and other textiles(25), Fodder and Husk(25), Fruits and vegetables(25) and other perishables like fishery and marine produce, Groceries(25), Live stock(25), Motor

8.	vehicles(25), Sugar cane and Bagasse(25),Fire clay(7),Edible oils booked in covered wagons and charged as LR4, booked in 4 wheeled Tank wagon and charged as Train Load class-100 Kerosene oil meant for supply through public distribution system; Petroleum products including LPG Cylinders (filled and empty) booked by public sector Oil Marketing Companies transported by Indian Railways.
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(Prashant Kumar)
Under Secretary to the Government of India