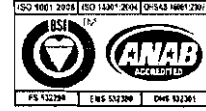




**CENTRAL WAREHOUSING CORPORATION**  
**(A GOVT. OF INDIA UNDERTAKING)**



**By Speed Post / Email**

No. CWC/FD-Taxation/CO (ST)/14-15

29<sup>th</sup> August, 2014

**Supplement to Service Tax Circular # 81**

1. All the Regional Managers of CWC.
2. All the Executive Engineers in-charge of Construction Cells of CWC.
3. All the AGMs/Managers/ (Sr.) Asstt. Managers (Accts.) in-charge of Finance & Accounts Wings of all Regional Office & Construction Cells of CWC.

**Subject = Effective date of amendment in Negative List via Finance Act 2014.**

Reference is invited to CO-ST Circular 81 dated 18.07.2014, whereby guidelines on changes in services tax provisions as per Finance Bill 2014 were furnished.

At point No. 9, Negative List, it was specified that the Finance Bill has proposed to take out Radio Taxi from the basket of Negative List from a date to be notified later. Now, vide Service Tax notification No. 18/2014 dated 25.08.2014 the date has been notified as 01.10.2014. Accordingly, Service of Transportation of Passenger by Radio Taxi is taxable w.e.f 01.10.2014. The abatement of 60% presently available to Rent-a-Cab service would also be available to Radio Taxi service. Hence, effective rate of service tax shall be 4.944%.

This is for information & reference.

**(A.S.Gopalan)**

**Dy. Gen. Manager (F&A)**

**Copies for information to:**

1. All HODs at CWC, Corporate Office, New Delhi.
2. All DGM/AGMs/Managers/ (Sr.) Asstt. Managers/Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi.
3. PS to Managing Director, CWC, CO, New Delhi.
4. PS to Director (Pers)/Director (MCP)/Director (Fin), CWC, CO, New Delhi.
5. PS to CVO/ OSD (Recovery)/GM (F&A)s, CWC, Corp. Office, New Delhi.
6. PS to GM (Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website.
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.