

Requirement of enclosing photocopies of Railway Receipts along with STTG Certificate has been omitted for availing CENVAT credit

Requirement of attaching photocopies of Railway Receipts (RRs') along with STTG certificate has been omitted and made that only STTG certificate issued by Indian Railways is sufficient for availing the CENVAT Credit of Service Tax paid on transportation of goods by rail.

Further, vide circular it has been clarified that STTG Certificate will be issued to consignor/consignee, whoever makes the payment of service tax. However, proforma STTG certificate need to be filled by consignor/consignee and details of RRs' need to be mentioned in the annexure to the STTG Certificate.

Furthermore, where service tax has been paid by consignor but credit is to be availed by the consignee, then consignor should make a written request to Railways for issue of STTG certificate consignee-wise. Thereafter, consignor will transfer the same to consignee.

[Notification No. 45/2016-CE (NT) dated 20.09.2016 & Circular No.1048/36/2016-CX dated 20.09.2016]