Government of India
Department of Commerce
Directorate General of Foreign Trade
Udyog Bhavan, New Delhi-110011

Policy Circular No. 47 (RE-08)/2004-2009 Dated: 8th December, 2008

To

All Regional Authorities;
All Commissioners of Customs/Excise;
Exporting Community.

Subject: Clarification regarding Service Tax Refund.

Attention is invited to the Policy Circular No. 1 dated 11.4.08 on the above subject wherein in clause 2(c) of the said Circular, it was stated that "*Clearing and Forwarding (C&F) Agency Service is not leviable to Service Tax*". Department of Revenue have now issued TRU Notification No. 33 dated 7.12.2008 allowing refund of Service Tax paid on the services provided by a Clearing and Forwarding Agent in relation to Export Goods. Accordingly, Clause 2(c) of the DGFT Policy Circular No. 1 dated 11.4.08 stands withdrawn.

2. This is for information of all concerned.

3. This issues with the approval of Competent Authority.

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(Issued from F. No. 01/94/180/Service Tax/AM 09/PC 4)