



**Government of India
Ministry of Commerce & Industry
Department of Commerce
Directorate General of Foreign Trade
New Delhi**

Policy Circular No. 47 (RE-2008)/2004-2009

Dated 8th December, 2008

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 Accordingly, Clause 2(c) of the DGFT Policy Circular No. 1 dated 11.4.08 stands withdrawn.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.

(File No. 01/94/180/Service Tax/AM 09/PC 4)

Sd/-
(TAPAN MAZUMDER)
Joint Director General of Foreign Trade