

## NOTICE TO TRADE

To All Our Valuable Clients.

As you may be aware as per the Service Tax Department's Notification, Service tax is applicable under Section 2, 2.1, (Section 65 (100), 3, 3.1 (section 65(19) on Business Auxiliary Services provided by Shipping Agents with effect from 16<sup>th</sup> June 2005.

We have now been further advised by MUMBAI AND NHAVA SHEVA SHIP AGENTS ASSOCIATION that as per the Service tax rules Service tax is applicable on all Documentation Charges undertaken and applied by Shipping Agents with immediate effect.

Accordingly, this is to give due notice to the trade that Service tax at the rate **12.24%** on the Below mentioned services will be recovered **w.e.f. 20<sup>th</sup> April, 2006**, for both import & Export Documentation charges.

Pl note, that since the liability for collection of these charges is effective from 16<sup>th</sup> June 2005, we reserve our right to call upon you for payment of the service tax retrospectively, if the need arises at a future date

1) Documentation charges - Export

B/L issuance, re-issuance, Amendments, Change of Destination, Haz cargo documentation, Surrender of Bs/L, Release of Bs/L at destination, Sea way Bs/L, late release of Bs/l etc

2) Documentation – Import Delivery Order, LCL Cargo in containers, Break Bulk cargo, Late receipt of House Bs/L Stamp duty franking charges, Facilitation fees, Customs, Port & CFS charges, Service charges for amendments etc)

3) General -Cheque returned unpaid

You will appreciate that the Service tax collection is as per the directive of Ministry of Finance, Government of India, and we sincerely seek your cooperation to comply with the requirements.