

OFFICE OF THE COMMISSIONER OF CENTRAL EXCISE  
NO.1 WILLIAMS ROAD, CANTONMENT, TRICHIRAPPALLI-620 001.

Trade Notice No.18/2004 S Tax

Dated : 10-12-2004.

Subject: Service Tax- Notification Nos. 32/2004 to 35/2004 –  
Issues pertaining to Goods transport agency –Regarding.

Ministry's Service Tax Notification Nos.32/2004 to 35/2004 dtd 3-11-04, issued all under F.No.341/18/2004-TRU (Pt) regarding issues pertaining to Goods transport agency is communicated for information, guidance and necessary action.

The contents of this Trade Notice may be brought to the knowledge of all constituent members of the Trade Associations and Chamber of Commerce.

(Issued from C.No.IV/16/902/2004 S.Tax)

Attested

Sd/-  
(V. JAYARAMAN)  
JOINT COMMISSIONER (T).

SUPERINTENDENT,  
SERVICE TAX CELL (HQ).

To  
The Mailing list I / II / III

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**NOTIFICATION NO : 32/2004-Service Tax, Dated : December 3, 2004**

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In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service provided by a goods transport agency to a customer, in relation to transport of goods by road in a goods carriage, from so much of the service tax leviable thereon under section 66 of the said Act, as is in excess of the service tax calculated on a value which is equivalent to twenty-five per cent of the gross amount charged from the customer by such goods transport agency for providing the said taxable service:

Provided that this exemption shall not apply in such cases where –

- (i) the credit of duty paid on inputs or capital goods used for providing such taxable service has been taken under the provisions of the Cenvat Credit Rules, 2004; or
- (ii) the goods transport agency has availed the benefit under the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 12/2003-Service Tax, dated the 20th June, 2003 [G.S.R. 503 (E), dated the 20th June, 2003].

2. This notification shall come into force on the first day of January, 2005.

[F. No. 341/18/2004-TRU (Pt.)]

(V. Sivasubramanian)  
Deputy Secretary to the Government of India

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**NOTIFICATION NO: 33/2004-Service Tax, Dated : December 3, 2004**

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In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service provided by a goods transport agency to a customer, in relation to transport of fruits, vegetables, eggs or milk by road in a goods carriage, from the whole of service tax leviable thereon under section 66 of the said Act.

2. This notification shall come into force on the first day of January, 2005.

[F. No. 341/18/2004-TRU (Pt.)]

(V. Sivasubramanian)  
Deputy Secretary to the Government of India

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**NOTIFICATION NO: 34/2004-Service Tax, Dated : December 3, 2004**

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In exercise of the powers conferred by sub-section (1) of section 93 of the Finance Act, 1994 (32 of 1994), the Central Government, being satisfied that it is necessary in the public interest so to do, hereby exempts the taxable service provided by a goods transport agency to a customer, in relation to transport of goods by road in a goods carriage, from the whole of service tax leviable thereon under section 66 of the said Act, where,-

(i) the gross amount charged on consignments transported in a goods carriage does not exceed rupees one thousand five hundred; or

(ii) the gross amount charged on an individual consignment transported in a goods carriage does not exceed rupees seven hundred fifty.

Explanation.- For the purposes of this notification, "an individual consignment" means all goods transported by a goods transport agency by road in a goods carriage for a consignee.

2. This notification shall come into force on the first day of January, 2005.

[F. No. 341/18/2004-TRU (Pt.)]

(V. Sivasubramanian)  
Deputy Secretary to the Government of India

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**NOTIFICATION NO : 35/2004-Service Tax, Dated : December 3, 2004**

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In exercise of the powers conferred by sub-section (1), read with sub-section (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely :-

1. (1) These rules may be called the Service Tax (Fifth Amendment) Rules, 2004.  
(2) They shall come into force on the first day of January, 2005.

2. In the Service Tax Rules, 1994,-

(I) in rule 2, in sub-rule (1), in clause (d), after sub-clause (iv), the following sub-clause shall be inserted, namely:-

"(v) in relation to taxable service provided by a goods transport agency, where the consignor or consignee of goods is,-

- (a) any factory registered under or governed by the Factories Act, 1948 (63 of 1948);
- (b) any company established by or under the Companies Act, 1956 (1 of 1956);
- (c) any corporation established by or under any law;
- (d) any society registered under the Societies Registration Act, 1860 (21 of 1860) or under any law corresponding to that Act in force in any part of India;
- (e) any co-operative society established by or under any law;
- (f) any dealer of excisable goods, who is registered under the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder; or
- (g) any body corporate established, or a partnership firm registered, by or under any law,

any person who pays or is liable to pay freight either himself or through his agent for the transportation of such goods by road in a goods carriage;” ;

(II) in rule 4A, in sub-rule (1), after the first proviso, the following proviso shall be inserted, namely:-

“Provided further that in case the provider of taxable service is a goods transport agency, providing service to a customer, in relation to transport of goods by road in a goods carriage, an invoice, a bill or, as the case may be, a challan shall include any document, by whatever name called, which shall contain the details of the consignment note number and date, gross weight of the consignment and also contain other information as required under this sub-rule.”;

(III) after rule 4A, the following rule shall be inserted, namely:-

‘4B. Issue of consignment note.- Any goods transport agency which provides service in relation to transport of goods by road in a goods carriage shall issue a consignment note to the customer:

Provided that where any taxable service in relation to transport of goods by road in a goods carriage is wholly exempted under section 93 of the Act, the goods transport agency shall not be required to issue the consignment note.

Explanation.- For the purposes of this rule and the second proviso to rule 4A, “consignment note” means a document, issued by a goods transport agency against the receipt of goods for the purpose of transport of goods by road in a goods carriage, which is serially numbered, and contains the name of the consignor and consignee, registration number of the goods carriage in which the goods are transported, details of the goods transported, details of the place of origin and destination, person liable for paying service tax whether consignor, consignee or the goods transport agency.’.

[F. No. 341/18/2004-TRU(Pt.)]

(V. Sivasubramanian)  
Deputy Secretary to the Government of India

**Note.-** The principal rules were notified vide notification no. 2/94-Service Tax dated the 28th June 1994 and published in the Gazette of India, Extraordinary vide number G.S.R.546 (E), dated the 28th June 1994 and were last amended vide notification No. 30/2004-Service Tax, dated the 22nd September, 2004 [G.S.R. 633 (E), dated the 22nd September, 2004].