

Circular No.95/6/2007-ST

F.No. 137/89/2007-CX.4  
Government of India  
Ministry of Finance  
Department of Revenue  
(Central Board of Excise and Customs)

New Delhi, the 11th June, 2007

**Subject: Difficulties being encountered by Goods Transport Operators in complying with the provisions of Service Tax-reg**

Rule 4B of Service Tax Rules prescribes that any 'goods transport agency' providing service in relation to transport of goods by road in a goods carriage shall issue a consignment note to the customer. In terms of this rule, the "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".

2. The Road Transport Agency Association has informed that it may not always be possible for goods transport agency to mention truck No. on consignment note in respect of small consignments, i.e., consignments that are less than a truck load. In such cases, the transporters have to wait till they accumulate a truck load of small consignments for a particular destination. Further, at times some consignments are shifted to other trucks in accordance with the business exigency. These factors make it practically impossible to know the registration number of the truck transporting a particular shipment at the time of booking of cargo.

3. The matter has been examined by the Board. As stated, in case of small consignments, it would not be feasible to mention truck No. on consignment note as the truck No. may not be known at the time of booking of cargo. Therefore, in respect of small consignments, where truck number is not known, an endorsement, i.e., "truck number not known" may be made on customers copy of consignment note, against the entry for truck No. As and when the truck No is known, the goods transport agency shall make an entry of trucks No. in their copy of consignment note to satisfy the requirements of said rule 4B and also for any future reference. Similarly, in case of transshipment of goods, the goods transport agency would make entry of such transshipment, in their copy of consignment note. For example, if goods moves from Delhi to Agra, and is transshipped there for further movement to Mumbai, the goods transport agency would mention in his copy of consignment note, against vehicle No. as " (i) Delhi to Agra: Vehicle No.- XXX (ii)Agra to Mumbai: Vehicle No.- XXXX". This would satisfy the requirement of the said rule 4B.

4. Trade and field formations may be informed accordingly.

5. Hindi version will follow.

Yours faithfully,  
Sd/-  
(Gautam Bhattacharya)  
Commissioner (Service Tax)