

**Finance Act, 2000**

**Section 116 - AMENDMENT OF ACT 32 OF 1994 During the period commencing on and from the 16th day of July, 1997 and ending with the**

a) in Section 65," (i) for clause (6), the following clause had been substituted, namely : " (6) "assessee" means a person liable for collecting the service tax and includes" (i) his agent; or (ii) in relation to services provided by a clearing and forwarding agent, every person who engages a clearing and forwarding agent and by whom remuneration or commission (by whatever name called) is paid for such services to the said agent; or (iii) in relation to services provided by a goods transport operator, every person who pays or is liable to pay the freight either himself or through his agent for the transportation of goods by road in a goods carriage;' (ii) after clause (18), the following clauses had been substituted, namely : " (18-A) "goods carriage" has the meaning assigned to it in clause (14) of Section 2 of the Motor Vehicles Act, 1988 (59 of 1988); (18-B) "goods transport operator" means any commercial concern engaged in the transportation of goods but does not include a courier agency;"; (iii) in clause (48), after sub-clause (m), the following sub-clause had been inserted, namely : " "(m-a) to a customer, by a goods transport operator in relation to carriage of goods by road in a goods carriage;"; (b) in Section 66, for sub-section (3), the following sub-section had been substituted, namely : " "(3) On and from the 16th day of July, 1997, there shall be levied a tax at the rate of five per cent of the value of taxable services referred to in sub-clauses (g), (h),(i),(j),(k), (l), (m), (m-a), (n) and (o) of clause (48) of Section 65 and collected in such manner as may be prescribed."; (c) in Section 67, after clause (k), the following clause had been inserted, namely : " "(k-a) in relation to service provided by goods transport operator to a customer, shall be the gross amount charged by such operator for services in relation to carrying goods by road in a goods carriage and includes the freight charges but does not include any insurance charges;".