

Other points

- Stipulations under Rule 11 of CER 2002 and Rule 4A of Service tax Rules 1994 for the invoices to be kept in mind
- Issue of consignment note under Rule 4B of Service Tax Rules 1994 and compliance by GTA
- Though invoice may in rare cases be lost, credit is available on the basis of collateral evidence like receipt of the items, proper use and payment etc

Rule 4a Of Service Tax Rules

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