

**Customs, Excise & Service Tax Appellate Tribunal  
West Zonal Bench at Ahmedabad**

REGIONAL BENCH- COURT NO. 1

**Service Tax Appeal No. 10001 of 2017-DB**

(Arising out of OIA-CCESA-VAD-APP-II-VK-246-2016-17 dated 14/09/2016 passed by Commissioner of Central Excise and Service Tax-VADODARA-I(Appeal))

**Shri Thakorbhai Patel**

**..... Appellant**

Proprietor Of M/s Jay Ambey Enterprises,  
M/s Jay Ambey Traders, And M/s Jay Ambe Transport,  
2nd Bus Stop, Icchapore, Surat-Hazira Road,  
Surat, Gujarat

*VERSUS*

**Commissioner of Central Goods  
& Services Tax & Central Excise, Surat**

**.....Respondent**

New Central Excise Building,  
Opp. Gandhi Baug,  
Chowk Bazaar, Surat-395001

**With**

**Service Tax Appeal No. 10275 of 2016-DB**

(Arising out of OIA-SUR-EXCUS-001-APP-032-14-15 dated 30/04/2014 passed by Commissioner of Central Excise and Service Tax-SURAT-I)

**Shri Thakorbhai Patel**

**..... Appellant**

Prop Of M/s Jay Ambey Enterprise  
2nd Bus Stop, Icchapore Surat-hazira Road,  
SURAT, GUJARAT

*VERSUS*

**Commissioner of Central Goods  
& Services Tax & Central Excise, Surat**

**.....Respondent**

New Central Excise Building,  
Opp. Gandhi Baug,  
Chowk Bazaar, Surat-395001

**AND**

**Service Tax Appeal No. 11187 of 2016-DB**

(Arising out of OIA-SUR-EXCUS-001-APP-38-14-15 dated 21/05/2014 passed by Commissioner of Central Excise and Service Tax-SURAT-I)

**Thakorbhai Patel**

**..... Appellant**

Prop of M/s, Jay Ambey Enterprise And  
Jay Ambe Traders and Jay Ambe Transports, 2nd Bus Stop,  
Icchapore, Surat Hazira Road,  
Surat, Gujarat

*VERSUS*

**Commissioner of Central Goods  
& Services Tax & Central Excise, Surat**

**.....Respondent**

New Central Excise Building,  
Opp. Gandhi Baug,  
Chowk Bazaar, Surat-395001

**APPEARANCE:**

Shri Jigar Shah & Shri Amber Kumrawat Advocate for the Appellant  
Shri R K Agarwal, Superintendent (AR) for the Respondent

**CORAM:**  
**HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)**  
**HON'BLE Ms. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 10495-10497/2025**

DATE OF HEARING: 19.06.2025

DATE OF DECISION: 19.06.2025

**SOMESH ARORA**

Learned Advocate after taking us through to the impugned order submits that despite remand already having been done in the matter for giving elaborate reasons, again a cryptic order has been passed not providing detailed reasoning for each of the five services involved. He also points out that latest case laws have not been taken into account nor their defence addressed completely.

2. Learned AR points out that some reasoning is flowing from the order.

3. We have gone through the order. It is expected that in remand proceeding more detailed reasoning supported by case law or legal position as it emanated till the date of passing of order, should have been given by the Appellate authority while passing the order. We find that order still suffers from the same infirmity which was sought to be cured by this Bench, while remanding the matter back.

4. In view of the foregoing position, we are inclined to remand the matter again to the Appellate authority to clear all the points raised by the appellant including which may be raised till the date of hearing with the case laws on the various points in this matter, which is of year 2020 vintage. There are bunch of appeals of various periods that are involved and need to be addressed rather than same being allowed by us straightway without proper reasoning being available. We are therefore remanding the matter second time under constraint. We are fully aware that repeated remands are avoidable, same in future will draw setting aside of the order if thorough reasoning is not available in the order that is passed.

5. With above observations, matters are remanded. Appeals are allowed by way of remand.

*(Dictated and pronounced in the open court)*

**(SOMESH ARORA)**  
**MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

Raksha