

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

REGIONAL BENCH- COURT NO. 02

Service Tax Appeal No. 12305 of 2019

[Arising out of OIA-VAD-EXCUS-001-APP-54-2019-20 dated 15/05/2019 passed by the Commissioner of GST & Central Excise, (Appeals)-VADODARA]

Rudra Transport

806, Ozone, Wadi Wadi Alkapuri
VADODARA, GUJARAT

.....Appellant

VERSUS

CGST & Central Excise-Vadodara-I

1st Floor...Central Excise Building,
Race Course Circle,
Vadodara, Gujarat-390007

.....Respondent

APPEARANCE:

Shri. Dhruvank Parikh, Chartered Accountant for the Appellant
Shri. N G Makwana, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MR. SOMESH ARORA, MEMBER (JUDICIAL)
HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER (TECHNICAL)**

Final Order No. 10004/2026

DATE OF HEARING:05.01.2026
DATE OF DECISION:05.01.2026

SOMESH ARORA

The Learned Counsel for the appellant states that there is a decision of Hon'ble Apex court as reported in 2024 (16) Centax 474 (S.C), in the matter of COMMISSIONER OF CENTRAL EXCISE, AHMEDABAD-II VS. CHARTERED LOGISTICS LTD which decided the issue as to service tax liability on transportation of goods by road under GTA service when consignment note was not issued by the assessee. The said services were clearly excluded from taxable services being covered in 'Negative List' entry under Section 66D(P)(i)(A) of Finance Act 1994. The period in this case is post 01.07.2012.

2. Learned AR has no serious objection to remanding the matter for examining the factual matrix in the light of the decision of Hon'ble Supreme

Court, as well as also the facts of the matter which is before this Bench. Matter is accordingly remanded to the appellate authority in the light of the decisions quoted by the counsel as well as the facts in this particular case. He shall call for necessary documents from the appellant as well as department to decide the issue.

3. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)

Prachi