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

REGIONAL BENCH- COURT NO.1

Service Tax Appeal No. 12322 of 2019-SM

(Arising out of impugned Order No. VAD-EXCUS-001-APP159-2019-20 dated 28.06.2019 passed by Commissioner (Appeals) -Vadodara)

Ge T & D India Limited **...Appellant**
M/s Alstom T&D India Limited, Milestone 87,
Vadodara Halol Highway, Kotambi Jarod,
Vadodara-Gujarat

VERSUS

C.C.E. & S.T. –Vadodara-I **...Respondent**
1st Floor, Central Excise Building,
Race Course Circle, Vadodara-Gujarat-390007

APPEARANCE:
Shri Deepak Sunija (Advocate) appeared for the Appellant
Shri Sarjeet Kumar, Superintendent (AR) appeared for the Respondent

CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA

FINAL ORDER NO. 10084 /2026

DATE OF HEARING: 12.02.2026
DATE OF DECISION: 12.02.2026

SOMESH ARORA

In this matter initially the duty was demanded after audit, from the appellants on the ground that they have collected freight charges but had not paid the same. Same was confirmed by the lower authority. Feeling aggrieved, appellants went in appeal to the Commissioner (Appeals) who inter alia, while deciding the matter brought in the issue of reverse charge liability which as per the appellant was not part of the show cause notice Learned Chartered Accountant has taken this court through show cause notice which though demanding duty on freight does not specifically talk on any issue relating to reverse charge, it was therefore, his submission that this is beyond the show cause notice which Learned Commissioner (Appeals) could not have taken up for decision. He also quoted various case law on being asked whether the same were considered by the Commissioner (Appeals) he fairly conceded that they are of later date and therefore could not be considered and are in his favour. Learned AR confronted with the situation has no objection if the matter is remanded for reconsideration to ignore findings on the issues which are there in the show cause notice and give decision on merits. This court finds substance in whatever has been stated by the Learned Counsel, the matter deserves a relook and also a look into various new decisions of later date and which could not be considered though considered relevant by the Chartered Accountant. In view of the matter having been decided going beyond the purview of Show Cause Notice, this court is of the view that Commissioner (Appeals) while deciding the matter should confine himself to the contours of the show cause notice and not go beyond it, as well as various case law be concerned which Learned Chartered Accountant states are in its favour. Matter is accordingly remanded to be considered afresh in the light of above observations. Appeal allowed by way of remand.

(Dictated & Pronounced in the open court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

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