**IN THE CUSTOMS, EXCISE & SERVICE TAX**
**APPELLATE TRIBUNAL**
**West Block No. 2, R.K. Puram, New Delhi – 110 066.**

**Date of Hearing/Order: 30.11.2017**

## Appeal No. ST/4021/2012-DB

(Arising out of Order-in-Appeal No. 199(RDN)ST/JPR-I/2012 dated 19.9.2012 passed by the Commissioner (Appeals), Central Excise, Jaipur)

M/s Ajmera Marble Industries — Appellant

Vs.

CCE, Jaipur-II — Respondent

**Appearance**

Ms. Surbhi Sinha, Advocate - for the appellant

Shri Sanjay Jain, D.R. - for the respondent

CORAM: **Hon'ble Mr. S.K. Mohanty, Member (Judicial)**
**Hon'ble Mr. B. Ravichandran, Member (Technical)**

## Final Order No. 58233/2017

### Per S.K. Mohanty :

The only issue involved in this appeal for consideration by the Tribunal is, whether the appellant is liable to pay service tax under GTA service in respect of the services received from the individual truck owners, who did not issue consignment notes as contemplated under Rule 4(B) of the Service Tax Rules, 1994.

2. Heard both sides.

3. We find that the issue arising out of the impugned order is no more res integra in view of the decision of the Tribunal in the case of ***M/s Ashoka Marbles Pvt. Ltd. Vs. CCE, Jaipur-I,*** Final Order No.

53391/2017 dated 21.7.2017 passed in Service Tax Appeal No. 3844/2012.

4. In view of above, we do not find any substance in the impugned order and accordingly, after setting aside the same, we allow the appeal in favour of the appellant.

(Dictated & pronounced in open Court)

(B. Ravichandran)
Member (Technical)

(S.K. Mohanty)
Member (Judicial)

RM