



GTA vs. Transportation of goods by road. Passenger Transportation vs Hire of Vehicle Related exemptions from Exemption Notification No.12/2017-CTR dated 28 June 2017 (as amended from time to time) Transportation and logistics services form an integral part of the economy and is a sector which is immensely relied upon by all the other sectors. Any commotion or interruption in this sector affects the economy at large and has a direct impact on the nation's trade and commerce. This sector can be said to be the backbone of the economy as the dependence on this sector is tremendous. Tax on services by way of transportation of goods by road has always been a matter of discussion and concern. It goes back to the history when service tax was made leviable on goods transport operators' way back in 1997. This was followed by a nation-wide strike and hence tax on these services was withdrawn. Subsequently in 2004, service tax w.....