

Present status of applications received for seeking Advance Ruling as on 31.03.2017

Sr. No.	Name of the Applicant	Application			Question(s) on which Advance Ruling is sought	Action taken during the month	Status as on 31.03.2017
		No. and date of receipt/ Registration	Date of expiry of 90 days period from the date of registration	Whether relates to Customs / CX / Service Tax.			
1	2	3	4	5	6	7	8
1	M/s Microsoft Corporation (India) Private Limited, Gurgaon {Wholly owned subsidiary Indian Co.}	AAR/44/CU S/10/12 04.09.2012	03.12.2012	Customs	(i) Whether valuation of Fully Packaged Products (FPP) / Games imported by Applicant from the Third Party Job Worker ('TPJW') for the purposes of levying Additional Duty of Customs ('CVD') would be under Section 4A of the Central Excise Act, 1944 ('Excise Act') read with the proviso to Section 3(2) of the Customs Tariff Act, 1975 ('Customs Tariff Act')? (ii) Whether, for the purpose of levying CVD, the concept of transaction value as per Section 14(1) of the Customs Act, 1962 ('Customs Act') read with Customs Valuation (Determination of Value of Imported Goods) Rules, 2007 will not apply? (iii) Whether royalty or any other value paid by Applicant to overseas Microsoft entity, shall not be added to the assessable value, for the purpose of charging CVD under the provisions of Customs Act read with Custom Valuation Rules? (iv) Whether Product Key Cards (PKC) / Windows Anytime Upgrade (WAU) and similar products would be subject to customs duty under tariff heading 4911.99.90 of the Customs Tariff.? (v) Whether Client Access Licenses (CAL) would	Matter listed for hearing on merits on 16.06.2017.	Matter to be heard.

				<p>be subject to NIL rate of customs duty under tariff heading 4907.00.30 of the Customs Tariff.?</p> <p>(vi) Whether, for the purposes of levying customs duty the concept of transaction value as per Section 14(1) of the Customs Act read with Customs Valuation Rules will apply i.e. the price paid to the TPJW by Applicant?</p> <p>(vii) Whether the PKC, WAU & CALs would qualify as Originating from Singapore as per the conditions laid down in Notification no. 59/2005-Customs (NT), dated 20 July 2005 and would therefore be eligible for the exemption from customs duty available as per Notification no. 74/2005-Cus dated 22 July 22 2005 as amended by Notification no. 69/2009-Cus dated 19 June 2009 (subject to the condition that the TPJW is located in Singapore)?</p> <p>(viii) Whether valuation of physical media i.e. Welcome Kit containing software if any, imported by Applicant (meant for free distribution to existing customers) would be the transaction value as per Section 14(1) of the Customs Act read with Customs Valuation Rules, namely the price paid to TPJW by Applicant. Such media is not available off the shelf but only to existing customers who have purchased licenses under the Volume Licensing (VL) program?</p> <p>(ix) Whether valuation of physical media i.e. VL media containing software imported by Applicant for sale in India from the TPJW for the purposes of CVD would be under Section 4A of the Excise Act read with proviso to Section 3(2) of the Customs Tariff Act. For this purpose, the Retail Sale Price ('RSP') would refer to only the media value and not the license value, even though such media is not available off the shelf but only to existing customers who have purchased licenses under the VL program.</p>	
--	--	--	--	---	--

					Further, for the purpose of levying the CVD in this case, the concept of transaction value as per Section 14(1) of the Customs Act read with Customs Valuation Rules will not apply? (x) Whether, if royalty paid by Applicant is includible in the assessable value as per the Customs Valuation Rules, then the Welcome Kit would be eligible for benefit of Notification no. 25/2011-Cus dated 1 March 2011 for exempting royalty, as being the consideration for transfer of right to use the software?		
2.	M/s Datacard India Private Limited, Mumbai {Wholly owned subsidiary Indian Co.}	AAR/44/CUS/07/13 16.05.2013	15.08.2013	Customs	1. What is the classification of the Products proposed to be imported and as mentioned in the table in Annexure II filed with the Application? 2. What is the rate of duty applicable on the Products proposed to be imported and as mentioned in the table in Annexure II filed with the Application?	Matter listed for hearing on merits on 05.05.2017 vide Misc.Order dated 17.03.2017	Matter to be heard.
3.	M/s ELG India Private Limited, Mumbai – 400072 {Wholly owned subsidiary Indian Co.}	AAR/44/CUS/24/13 15.10.2013	14.01.2014	Customs	Whether import of stainless steel scrap by the Applicant qualifies for availing the benefit of concessional rate of Customs duty under Serial No. 333 to the Notification No. 12/2012-Cus dated 17.03.2012, as amended vide Notification No. 25/2013 dated 08.05.2013?	Vide Misc.Order dated 10.03.2017, Hearing Concluded. Reserved for Ruling. both the parties were directed to file their submissions within 3 weeks.Submissions of applicant has been received.	pending
4.	M/s India Luxco Retail Private Limited (resident setting up a joint venture in India)	AAR/44/CUS/26/13/ 13.11.2013	12.02.2014	Customs	i. Whether the relationship between the applicant and Bulgari Ireland Ltd. affects the transaction value of the watches proposed to be imported by the Applicant? ii. Whether the watches proposed to be imported by the applicant should be assessed at the price	Admitted vide Misc.order dated 30.03.2017	pending

					at which the watches will be imported by independent retailers?		
5.	M/s Himland Constructions Pvt. Ltd., New Delhi (Private Limited Company)	AAR/44/ST/19/14 16.09.2014	15.12.2014	Service Tax	(a) Whether the activity proposed to be taken up by the applicant is exigible to Service Tax under the Finance Act, 1994. (b) In case, proposed activity of the applicant is exigible to service tax (assumed), how valuation of service is to be done in each of the cases mentioned in the application? More specifically, in light of the Supreme Court judgment in the case of Larsen & Toubro 2013 (65) VST (1) Supreme Court Larger Bench, should the value of service be computed on the basis of value of construction service provided on and after the date of entering into agreement with the buyer, computed on the basis of books of accounts? (c) Is it mandatory to opt for partial exemption as provided for at Serial No.12 of Notification No. 26/2012-ST dated 20.06.2012? (d) Can the Exemption Notification (Serial No. 12 of Notification No. 26/2012-ST) have the effect of computing tax more than the tax as computed by application of normal provisions of service tax? If no, then even if one opts for Exemption Notification No. 26/2012-ST, can his Service Tax liability exceed the tax as computed in terms of section 67 of the Finance Act, 1994 read with the relevant and applicable Rules?	Matter listed for hearing on merits on 09.06.2017	Matter to be heard.
6.	M/s. Akin laboratories Private Limited, Hyderabad (Private Limited Company)	AAR/44/CE-I/7/2015 05.05.2015	04.08.2015	Central Excise	Classification of cultures of cultures of micro-organism viz., 1) Formulation 'Bacillus Coagulans Dry Syrup' of single micro-organism viz., Bacillus Coagulans, and 2) Formulation 'pre and probiotic Granules for Oral Suspension' of four Micro-organisms viz., streptococcus faecalis., clostridium butyricum., Bacillus mesentericus and Lactic Acid Bacillus under Central Excise	Vide Misc.Order dated 03.03.2017. Hearing Concluded. Reserved for Ruling. Parties have been directed to file their submissions within one week. Submissions have been received.	pending

					Heading No. 3002 90 30.		
7.	M/s. Ceragem India Pvt. Ltd	AAR/44/CU S-1/26/2015 30.11.2015	01.03.2016	Customs	1. Whether the product proposed to be imported by the Applicant is classifiable under CTH 21 06? 2. In case product proposed to be imported by the Applicant is classifiable under CTH 21 06, whether the same is eligible for exemption under Notification 1/2011-CE dated 01.03.2011 and 2/2011-CE dated 01.03.2011?	Matter listed for hearing on merits on 12.05.2017 vide Misc.Order dated 24.03.2017 .	Matter to be heard.
8.	M/s. WS Retail Services Private Limited, Bangalore	AAR/44/ST/02/2016 11.01.2016	10.04.2016	Service Tax	“Whether the money equivalent to the discount offered paid by the E-Commerce Company for the product for the product sold by the Applicant to the Customer, on which the Applicant proposes to discharge applicable VAT/CST, will be exigible to Service Tax as per the provision of the Finance Act?”	Matter listed for hearing on merits on 26.05.2017 vide Misc.Order dated 31.03.2017.	Matter to be heard.
9.	M/s. Andhra Pradesh State Beverages Corporation Ltd., Guntur	AAR/44/ST-1/01/2016/ 01.02.2016	31.04.2016	Service Tax	a) Whether Union of India through the jurisdictional service tax authorities has jurisdiction to levy and collect service tax on the activities relating to trading in liquor for human consumption by GOAP when it is subject matter of a State as listed in List-II of Schedule VII of Constitution of India? b) Whether trading in liquor and related activities forming part of trading is to be treated as a statutory function of GOAP as enumerated in the preamble of AP Excise Act, 1968 read with the Act of 1993 and whether Union of India can levy service tax on the statutory function of GOAP performed through the applicant who is acting as the agent of GOAP? c) Whether the consideration received by the applicant from the treasury account of GOAP for performing the statutory function of GOAP as its agent is liable to service tax and accordingly? d) Whether the applicant is liable to pay service tax on the remuneration received by it from	Matter listed for hearing on merits on 28.04.2017 vide Misc.order dated 17.03.2017.	Matter to be heard.

					GOAP?		
10.	M/s Reliance Industries Ltd., Gujarat	AAR/44/CE-I/04/2016 / 11.02.2016	10.05.2016	Central Excise	<p>a) Whether the process of converting liquefied Ethane into gaseous Ethane is a process of manufacture or not?</p> <p>b) If the answer to the question (a) above is in affirmative, what value will the assessable value on which the applicant will be liable to pay excise duty on gaseous Ethane.?</p> <p>c) On the other hand, if the answer to the question (a) is in the Negative, whether the applicant will be required to reverse Cenvat Credit availed on liquefied Ethane and is so to what extent and under which provision? In the applicant's submission, the liability to pay reverse Cenvat Credit will be governed by the provisions of Rule 3(5) of the Cenvat Credit Rules, 2004 and the quantum of such reversal will be determined pro-rata depending upon the extent of gases Ethane cleared from Dahej to applicant's other two units.</p>	Vide Misc.order dated 02.03.2017 Hearing Concluded. Reserved for Ruling. Parties were directed to file their submissions within a week. Submissions from both the parties have been received.	pending
11.	M/s Ni-Met Resources (India) Pvt.Ltd.	AAR/44/CE-I/06/2016 15.03.2016	14.06.2016	Central Excise	<p>a) Whether the above activity proposed to be carried out by the applicant would amount to "manufacture" under Section 2(f) of the Central Excise Act, 1944 or not?</p> <p>b) If the answer to the above question is in negative i.e. the proposed activity does not amount to manufacture, whether the applicant can clear the processed goods falling under different chapter heading/sub-heading than that of the imported goods?</p>	Admitted vide Misc.Order dated 27.01.2017 & Matter listed for hearing on Merits on 19.05.2017 vide Misc.oreder dt. 24.03.2017	Matter to be heard.
12	M/s Torrecid India Private Limited	AAR/44/CU S-I/05/2016/	30.06.2016	Customs	Whether "DGCID" or" DG-CID" is classifiable under tariff item 32072010 of the First Schedule of	Matter listed for hearing on	Matter to be heard.

		31.03.2016			Customs Act, 1975 as “Vitrified enamel”	admissibility on 02.06.2017 vide Misc.Order dated 24.03.2017 and Secretary has been directed to verify from the Concerned Commissionerate as to when did the first import of DGCID took place at ACC Sahar, Mumbai.	
13.	M/s Chipita India Private Limited	AAR/44/CE-I/11/2016 18.04.2016	17.07.2016	Central Excise	<p>a) What is the correct classification of the product namely Croissants proposed to be manufactured by the applicant, for the purpose of the payment of duty under the Act?</p> <p>b) Whether Croissants, proposed to be manufactured by the applicant is classifiable under sub-heading 1905 90 90 i.e. ‘other’ and consequently the rate duty leviable on manufacture of Croissants would be ‘Nil’?</p> <p>c) Whether the Croissants proposed to be manufactured by the applicant would be classifiable under the residuary heading i.e. tariff item 1905 90 90, in the event it is not specifically covered by any preceding sub-heading of chapter heading 1905?</p>	AdmittedVide Misc.Order dated 06.01.2017. & Matter listed for hearing on Merits on 28.04.2017	Matter to be heard.
14	M/s. Winman Sofware India LLP	AAR/44/ST-1/09/2016 06.05.2016	05.08.2016	Service Tax	Sale of software licenses is a taxable service?	Admitted Vide Misc.Order dated 03.02.2017. & Matter listed for hearing on Merits on 19.05.2017	Matter to be heard.
15	M/s. Yes Bank Limited	AAR/44/ST-1/18/2016	31.09.2016	Service Tax	a) Whether interchange fee received by the applicant as on issuing bank is liable to service tax?	Matter listed for hearing on admissibility on	Matter to be heard.

		01.06.2016			<p>b) Whether interest recovered from credit card holders for the period during which the credit card statement remains outstanding is covered under sub-clause (i) of clause (n) of section 66D of the Finance Act, 1994, i.e. the negative list of services and liable to service tax?</p> <p>c) Whether interest recovered from a credit card holder under various Equated Monthly Installments (“EMIs”) options is covered under sub-clause (i) of clause (n) of section 66D of the Finance Act, 1994, i.e. the negative list of services and liable to service tax?</p> <p>d) Whether interest recovered from the Cardholder in case of Cash Advance option is covered under sub-clause (i) of clause (n) of section 66D of the Finance Act, 1994, i.e. the negative list of services and liable to service tax?</p> <p>e) Whether late payment charges recovered from credit card holders who defaulted in paying the minimum amount due on a monthly credit card statement by due date is in nature of consideration for any service as defined under Section 65B(44) of the Finance Act, 1944?</p>	28.04.2017 vide Misc.Order dated 03.03.2017.	
16	M/s. NI Consulting Service Private Limited, Chennai	AAR/44/ST-1/13/2016 06.06.2016	05.09.2016	Service Tax	<p>1. Whether the activity of carrying out restaurant services (cooking and providing food for dine-in, take away and home delivery) involves any exempt activity?”</p> <p>2. “if the answer to Q.1 is Yes, then Whether Cenvat Credit needs to be reversed under Rule 6 of the Cenvat Credit Rule, 2004 on discharging service tax at the applicable rates on 40% of the bill amount in accordance with Rule 2C of the</p>	Matter listed for hearing on admissibility on 28.04.2017 vide Misc.Order dated 03.03.2017.	Matter to be heard.

					Service Tax Valuation Rule, 2006?"		
17	M/s Gita Mediquip Private Ltd, Gujarat	AAR/44/CE -1/23/2016 07/06/16	06.09.16	Central Excise	<p>Whether the Tariff Rate of Duty of Excise i.e 12.5% prescribed in CETA, 1985 is applicable or the Effective Rate of Duty of Excise prescribed under Notification No. 12/2012-CE dated: 17.03.2012 at (Sr.No. 320) is applicable on the Products described in Annexure-I.</p> <p>The Principles adopted for determination of value of the Goods is TRANSACTION VALUE under Section 4 of the Central Excise Act, 1944;</p> <p>The Excise Duty livable on the Goods described in Annexure-I above are under Notification No. 12/2012-CE dated; 17.03.2012 (Sr, No. 320) issued under Section 5A(1) of the Central Excise Act, 1944, provided the effective Rate of Excise Duty.</p> <p>The Credit of Excise Duty paid on Inputs is admissible under the provisions of Cenvat Credit Rules, 2004.</p> <p>The Determination of liability to pay the duty of Excise on manufactured goods, described in Annexure-I above, under Section 3 of the Central Excise Act, 1944, on the value determined under Section 4 of the Central Excise Act, 1944.</p>	Matter listed for hearing on admissibility on 05.05.2017 vide Misc.Order dated 24.03.2017.	Matter to be heard.
18	M/s Pharma Links	AAR/44/CU S-I/15/2016/ 08.06.2016	07.09.2016	Customs	Whether the Sugar Spheres, proposed to be imported will be classified under Customs Tariff Heading 17049090.	Admitted vide Misc.Order dated 24.03.2017 Matter listed for hearing on merits on	Matter to be heard.

						26.05.2017	
19	M/s.S.K Industries, Maharashtra	AAR/44/CU S-1/21/2016/ 13.06.16	12.09.16	Customs	Whether the Electrically Calcined Anthracite Coal, proposes to be imported will be classified under Custom Tariff Heading 27011100.	Admitted Vide Misc.Order dated 03.02.2017. Matter listed for hearing on merits on 02.06.2017	Matter to be heard.
20	M/s. SDB Diamond Bourse	AAR/44/ST -1/17/2016/ 21.06.2016	20.09.2016	Service tax	Applicability of service tax on Earnest Money Deposit (EMD) collected from the members for the proposed construction of diamond bourse.	Vide Misc.order dated 10.03.2017, reserved for Order on Admission.Counsel of the applicant filed written submission after providing a copy to DR. DR was also directed to file written submission within two week. Reply is awaited.	pending
21	M/s South West Pinnacle Exploration Pvt.Ltd, Haryana	AAR/44/ST -1/20/2016/ 21.06.16	20.09.16	Service Tax	Whether, as per the nature of the proposed activities explained in Annexure 1, the various services to be provided by the Applicant vide BOQ-1 to BOQ-20 to Central Ground water Board are a “bundle of Service” being naturally bundled in the ordinary course of business as per provisions of section 66F(2)/66F(3)(a) and accordingly is a single service “Work Contract Service” as per provisions of section 65 (105)(zzzza) of the Finance Act, 1994) as it gives the bundle essential character of single service? If answer is no, what should be the proper classification of proposed service? Whether company is eligible for claiming exemption from payment of service tax in terms	Matter listed for hearing on admissibility on 28.04.2017	Matter to be heard.

					<p>of the clause 12 (e) of the mega exemption notification 25/2012 dated 20.06.2012 for the activities stated in Annexure-1.</p> <p>Extract of relevant portion of entry no. 12 of the notification</p> <p>Services provided to the Government, a local authority or a governmental authority by way of construction, erection, commissioning, installation, completion, fitting out, repair maintenance, renovation, or alteration of:- Pipeline, conduit or plant for (i) water supply (ii) water treatment, or (iii) sewerage treatment or disposal.</p>		
--	--	--	--	--	---	--	--

22	M/s Welspun India Ltd, Mumbai	AAR/44/CE -1/22/2016 23.06.16	22.09.16	Central Excise	Classification of goods under the Central Excise Tariff Act, 1985(5 of 1986).	Admitted Vide Misc.Order Dated 10.02.2017 Matter listed for hearing on merits on 05.05.2017.	Matter to be heard.
23	M/s Himachal Futuristic Communications Ltd, New Delhi	AAR/44/ST -1/24/2016/ 11.07.16	10.10.2016	Service Tax	Applicability of Sl.No. 12A of Notification No. 9/2016-ST dated 01.03.2016 read with clause 12(a) of Notification No. 25/2012-ST dated 20.6.2012 and liability to Service Tax.	Vide Misc.Order dated 10.02.2017, parties were directed to file submissions on admissibility by 27.02.2017. Submissions from both the parties have received.	pending
24	M/s Amazon Seller Services,	AAR/44/Cu	12.10.16	Customs	Classification of goods under the Customs	Admitted Vide Misc.Order Dated	Matter to be heard.

	Karnataka	s-1/26/2016/ 13.07.16			Tariff Act, 1975.	17.02.2017 Matter listed for hearing on merits on 28.04.2017.	
25	M/s Vohra Compressors, C-242, Sarita Vihar, New Delhi-110076	AAR44/ST-I/25/2016 16.08.2016	15.11.2016	Service Tax	a)Classification of any service as a taxable service under Chapter V of the Finance Act, 1994. b)The valuation of taxable services for charging service tax. c)The principles to be adopted for the purposes of determination of value of the taxable service under the provisions of Chapter V of the Finance Act, 1994. d)Applicability of notifications issued under chapter V of the Finance Act, 1994. e)Admissibility of credit of service tax. f)Determination of the liability to pay service tax on a taxable service under the provisions of chapter V of the Finance Act, 1994.	Admitted Vide Misc.Order Dated 17.02.2017 Matter listed for hearing on merits on 02.06.2017.	Matter to be heard.
26	National Payment Corporation of India.	AAR/44/S.T ax/27/2016 18.08.2016	17.11.2016	Service Tax	Applicability of service tax after assessing the place of provision of service Rules, 2012 (detailed explanation and points given in Annexure I).	Admitted Vide Misc.Order Dated 10.03.2017 Matter listed for hearing on merits on 12.05.2017	Matter to be heard.
27	A2Z INFRA ENGINEERING LIMITED	AAR/44/ST -I/28/2016 22.08.2016	21.11.2016	Service Tax	Applicability of Sl.No.12A of Notification No. 9/2016-ST dated 01.03.2016 read with clause 12(a) of Notification No. 25/2012-ST dated 20.06.2012 and liability to Service Tax.	Matter listed for hearing on admissibility on 19.05.2017	Matter to be heard.

28	Ms/Delta Tex Trade Pvt Ltd	AAR/44/CE /I/30/2016 20.09.2016	19.12.2016	Central Excise	Sarees made / manufactured out of multiple fabrics will fall under which chapter of Central Excise Tariff Act. Whether Sarees manufactured with multiple fabrics and having retail sale price of Rs.1000 or more and also sold under brand name be covered by notification no.9/2016	Matter listed for hearing on admissibility on 12.05.2017	Matter to be heard.
29	National Aluminium Company Ltd., NALCO Bhavan, P/1 Nayapalli, Bhubaneswar 751013	AAR/44/CE -I/07/2016 6.10.2016	05.01.2017	Central Excise	Whether the amount of education cess of Rs. 42668 and secondary & higher education cess of Rs. 42005 paid on inputs, capital goods and input services, lying unutilized on 28.02.2015, can be utilized for payment of excise duty on proposed production of excisable goods in terms of Central Excise Act, 1994, and Cenvat Credit Rules, 2004?.	Matter listed for hearing on admissibility on 12.05.2017	Matter to be heard.
30	National Aluminium Company Ltd., NALCO Bhavan, P/1 Nayapalli, Bhubaneswar 751013	AAR/44/CE -I/08/2016 6.10.2016	05.01.2017	Central Excise	Whether the amount of education cess of Rs. 93,85,915 and secondary & higher education cess of Rs. 39,59,448 paid on inputs, capital goods and input services, lying unutilized on 28.02.2015, can be utilized for payment of excise duty on proposed production of excisable goods in terms of Central Excise Act, 1994, and Cenvat Credit Rules, 2004?.	Comments from Commissionerate have been sought vide Auth. Letter dated 04.11.2016 and 3 rd reminders dated 14.03.2017. Reply is still pending.	Pending
31	Nuon Connect Private Limited.	AAR/44/ST -I/31/2016 07.10.2016	06.01.2017	Service Tax	1.Whether , in the facts and circumstances as explained in Annexure I, the various support services proposed to be provided by the Applicant to Hydratech LLC are “bundle of services” being naturally bundled in the ordinary course of business and accordingly is a single service, being ‘Business Process Outsourcing services’, in terms of Section	Matter listed for hearing on admissibility on 12.05.2017	Matter to be heard.

					<p>66F of the Finance Act, 1994?</p> <p>2.If the answer to Question 1 is positive, whether, in the facts and circumstances of the case, the place of provision of business support service by the Applicant, is outside India in terms of Rule 3 of the place of provision of service Rules, 2012 (hereing after referred to as “POPS”)?</p> <p>3. Whether in the facts and circumstances of the case, the business process outsourcing services proposed to be provided by the Applicant t Hydratech LLC on its own account will be classified as an ‘intermediary service’?</p> <p>4. If the answer to Question No.1 is in the negative, then which of the services specified in the facts and circumstances enumerated in Annexure I shall qualify for classification under Rule 3 of the POPS as service provided by a service provider located in India to a service recipient located outside India?</p> <p>5. Whether in the facts and circumstances and in the light of the answers to Questions above, the services to be provided by the Applicant to Hydratech LLC that fall to be classified under Rule3 of the POPS qualify as export of taxable service in terms of Rule 6A of the Service Tax Rules, 1994 (inserted vide Notification No. 36/2012-S.T. dated 20.06.2012) and therefore remain non-taxable for purpose of payment of service tax under the Finance act, 1994?</p>		
32	Allanasons Pvt Ltd, Allana House, 04 Allana Road, Colaba,	AAR/44/ Cus- I/34/2016	21.02.2017	Customs	Whether the transaction value as contemplated under Section 14 of the Customs Act, 1962 contemplates addition of the export duty to the price	Vide Misc.order dated 24.03.2017, parties were directed to file written submission by	Pending

	Mumbai - 400001	22.11.2016			payable for the export goods? Whether the export duty being re-imbursed to the Applicant will form part of the transaction value of the goods being exported?	28.03.2017. the case has been reserved for orders on admission. Submissions have been received	
33	Metalloys Recycling Ltd., 12,Niraj industrial Estate, Off Mahakali Caves Road,Andheri (E) Mumbai-400093	AAR/44/C. E-I./35/2016 25.11.2016	24.02.2017	Central Excise	(I)If the Tariff items of resultant products by Recycling, sorting, segregating, blending as described below can also be other than the tariff of the Imported raw materials. (ii)Whether or not the products so manufactured shall fall under the ambit of Notification No. 2/95-CE dated 04.01.1995	Matter listed for hearing on admissibility on 05.05.2017 vide Misc.order dated 31.03.2017	Matter to be heard.
34	M/s. Gujarat Energy Transmission Corporation Limited, Sardar Patel Vidyut Bhavan, Race Course, Vadodara, Gujarat-390007	AAR/44/ST -I/38/2016 09.12.2016	08.03.2017	Service Tax	(I)Whether the assessee can claim the benefit of clause 34 of Sec. 65/66D(n) for loan taken from KfW in terms of the Loan Agreement. (II)If the answer to the above question is in affirmative, then whether service tax is exempted on payment of interest, commitment charges and management fees payable to KfW. Also provision of clause 4 of notification no. 30/2012-liability of payment of service tax by service receiver (applicant) does not arise. (III)If the answer to the above question is in negative, then whether service tax is payable by applicant under clause 4 of notification no. 30/2012 on interest, commitment charges and management fees.	Matter listed for hearing on admissibility on 19.05.2017	Matter to be heard.
35	Renew Solar Enerergy(Jharkhand Two) Pvt.Ltd.,	AAR/44/ST -I/36/2016	03.04.2017	Service Tax	(a)whether the activities proposed to be undertaken by the applicant qualify as "service'in terms of Section 65B(44) of the Finance Act, 1994.	Comments from Concerned Commissionerate has	Pending

	New Delhi	04.01.2017			<p>(b)whether in the facts and circumstances, the deputed employees can be said to be in joint employment of the Applicant as well as of RPVPL and its subsidiary group companies, and therefore the cost sharing arrangement is outside the purview of 'service' as defined u/s 65B(44) of the Finance Act, 1994.</p> <p>(c)In case the proposed activities of the applicant are held as taxable, then whether the applicant can be said to be acting as a pure agent for arranging or facilitating the performance of specified functions by the employees for RPVPL and its subsidiary group companies on actual cost basis n terms of Rule 5 of the Service Tax (Determination of Value) Rules, 2006.</p>	been sought vide Auth. Letter dated 11.01.2017 and reminder letter 16.03.2017.Reply is still pending	
36	IIFCL Projects Limited, 301 to 312, 3 rd Floor, Ambadeep Building, 14, Kasturba Gandhi Marg, New Delhi.	AAR/44/ST-I/39/2016 23.01.2017	22.04.2017	Service Tax	<p>a)Whether on the basis of the facts and circumstances of the case, the applicant IIFCL Projects Limited can be said to be providing intermediary services to India IIFC(UK) Ltd.</p> <p>b) Whether on the basis of the facts and circumstances of the case, the applicant can be said to be providing any service to Indian Customers of IIFC(UK) Ltd.</p> <p>c) Whether on the basis of the facts and circumstances of the case, the place of provision of the service for services rendered by IIFCL Projects Limited to IIFC(UK) Limited in accordance with Rule 3 of the Place of Provision of Service Tax Rules, 2012(introduced vide Notification No. 28/2012-S.T. dated June, 20, 2012)</p> <p>d) Whether on the basis of the facts and</p>	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 25.01.2017 and reminder letter dated 15.03.2017. Reply awaited.	Pending

					<p>circumstances of the case, the service provided by applicant IIFCL Projects Limited to IIFC(UK) Ltd. shall be covered under the charging section 66-B of the Finance Act, 1994</p> <p>e) Whether on the basis of the facts and circumstances of the case, the service provided by applicant IIFCL Projects Limited to IIFC(UK) Ltd would qualify as export in terms of Rule 6A of the Service Tax Rules, 1994 and consequently whether the applicant would be eligible for export benefits</p> <p>f) Whether on the basis of the facts and circumstances of the case, the service tax being paid earlier by the applicant for services rendered to IIFC(UK) Ltd. shall be refunded to the applicant along with interest</p>		
37	M/s Volvo Auto India Private Limited, Gurgaon.	AAR/44/Cus-I/2/2017 06.02.2017	05.05.2017	Customs	<p>a) Whether the imported goods are classifiable under tariff entry No. 8703 of the First Schedule to Customs Tariff Act, 1975</p> <p>b) Whether the goods imported by the Applicant are eligible to exemption under Entry No. 437(1) of Notification No. 12/2012-Cus dated 17.03.2012</p>	Matter listed for hearing on 19.05.2017	Matter to be heard.
38	M/s FANUC India Private Limited, Bengaluru-	AAR/44/ST-I/1/2017 09.02.2017	08.05.2017	Service Tax	Whether fair market value of the cement and steel supplied at free of cost should be included for determination of value of the taxable service under chapter V of the Finance Act, 1994.	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 15.02.2017 and reminder dated 15.03.2017. Reply	pending

						awaited.	
39	M/s Premier Polyfilm Limited.	AAR/44/CE -I/4/2017 08.02.2017	07.05.2017	Central Excise	Whether PVC Laminated Sheet and PVC Flooring specially manufactured, approved and designed for Indian Railway, which are used in the Railway Coaches should be classified under 8607 or any other general tariff head even if the same is designed and manufactured for the Indian Railway and specially when the proposed goods do not have any other buyer except the Indian Railway?	Matter listed for hearing on admissibility on 26.05.2017	Matter to be heard.
40	M/s Honour Lab. Limited, Sangareedy District.	AAR/44/CE -I/7/2017 02.03.2017	01.06.17	Central Excise	(a)whether the applicant is eligible to avail Cenvat credit of the duty paid on inputs and service tax paid on input services utilized in manufacture of exempted excisable goods exported out of India? (b) whether the applicant is required to pay Cenvat duty at the rate of 6% or at other rate as applicable on the exempted excisable goods exported out of India?	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 02.03.2017 and reminder dated 15.03.2017.Reply awaited.	pending
41	M/s Envirocare Synergies,Mumbai-400054.	AAR/44/Cu s-I/37/2016 06.03.2017	05.06.17	Customs	(a)whether Alternative Non Conventional Energy Fuel such as Refuse Derived Fuel(RDF), Solid Recovered Fuels (SRF) etc.,which are resultant product of recycling of Municipal Solid Waste are to be classified as 'Municipal Waste' under CTH 38251000 or under CTH 47079000 or under any other category by applying General Interpretative Rules of Customs Tariff Act, 1975? (b) whether Alternative Non-Conventional Energy Fuels such as Refuse Derived Fuel (RDF) Solid Recovered Fuel (SRF) etc, being recycled products and renewable energy sources and alternative fuels are restricted or prohibited for import into India	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 06.03.2017.Reply awaited.	pending

					under Customs Act, 1962 read with any other Law in force in India?		
42	Auscan Consultants (India) Limited, Chandigarh.	AAR/44/ST-I/6/2017 09.03.2017	08.06.17	Service Tax	Whether the Commission/ Placement fees received from foreign university for the business sent to them is subject to levy of service tax?	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 09.03.2017.Reply awaited.	pending
43	M/s LA TIM METAL & INDUSTRIES Ltd.	AAR/44/Cu s-I/8/2017 17.03.2017	16.06.2017	Customs	HS code No.: 73089090- of; Structural-Parts-Trapezoidal & other shaped profile sheets of Iron & steel-colour coated/ pre-painted for roofing's overlapped/ lapping's self locked models or screw hidden- sheets, flooring Deck sheets, C & Z-Purlings etc.	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 22.03.2017.Reply awaited.	Pending
44	AUGMONT Enterprises Pvt.Ltd. Uttarakhand	AAR/44/CE-I/10/2017 20.03.2017	19.06.2017	Central Excise	(i)classification of goods under the Central Excise Tariff Act, 1985 (5 of 1986) (ii)applicability of a notification issued under subsection (1) of section 5A of the Central Excise Act, 1944, having a bearing on the rate of duty.	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 21.03.2017.Reply awaited.	pending
45	Holostic India Limited, Uttarakhand	AAR/44/CE-I/3/2017 24.03.2017	23.06.2017	Central Excise	(a)Since there is no physical movement of Nickle Master and consequently no ARE-1 is generated purely for the commercial reason but Invoice of which is being raised separately on overseas Customer and payment is received in foreign currency be allowed for the export benefit and whether the Invoice of Nickle Master used in manufacturing of Security Hologram which is	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 27.03.2017.Reply awaited.	pending

					<p>exported without payment of duty in view of Rule 19 of Central Excise Rule 2000 will attract any Excise Duty liability?</p> <p>(b) whether the duty levied on manufacture of Nickle Shim can be collected in the absence of removal of the same from the factory?</p> <p>(c) whether the Nickle Master is eligible for other export benefit.</p>		
46	M/s VVF (India) Ltd. Maharashtra.	AAR/44/Cu s-I/5/2017 24.03.2017	23.06.2017	Customs	Chapter Heading to be adopted for the product Fatty Alcohol Ethoxylate (1mole, 2 mole, and 7 mole) if imported into India by the Applicant	Comments from Concerned Commissionerate has been sought vide Auth. Letter dated 30.03.2017. Reply awaited.	pending

Application received for Seeking Advance Rulings as on 31.03.2017 in which Defect Memo have been raised

S. No	Name of the Applicant	No. And date of receipt	Date of expiry of 90days period from the date of registration	Whether relates to Customs / CX/ST	Action taken during the month	Status as on 31.03.2017
1	GEO IT & INFRA PVT LTD, Delhi.	AAR/44/ST-I/9 ?2017 03.03.2017		Service Tax	Application was examined, defects were observed and the same have been communicated to the applicant vide letter dt 08.03.2017.	pending
2	OneCert Asia Certification Pvt Ltd., Rajasthan	AAR/44/ST-I/11/2017 16.03.2017		Service Tax	Application was examined, defects were observed and the same have been communicated to the applicant vide letter dt 16.03.2017.	pending
3	Nuzen Industries Pvt.Ltd., Rangareddy District, Telangana.	AAR/44/CE-I/12/2017 21.03.2017		Central Excise	Application was examined, defects were observed and the same have been communicated to the applicant vide letter dt 28.03.2017.	pending