

**AUTHORITY FOR ADVANCE RULINGS**  
**Present status of Central Excise, Customs & Service Tax applications**  
**received for seeking advance rulings as on 31.01.2019**

Sr. No.	Name of the Applicant	Application			Action taken during the month	Status as on 31.01.2019
		Application 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
1.	M/s. Microsoft Corporation (India) Private Limited, Gurgaon, Haryana-122002.	AAR/44/CUS-I/10/2012 04.09.2012	03.12.2012	Customs	1. Comments received from Commissioner of Custom (Import), NCH, IGIA, New Delhi and Pr. Commissioner of Customs (Air Cargo Complex), Sahar, Andheri (East), Mumbai sent to the applicant for information on 12.11.2018 2. Hearing on merits fixed for 20.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
2.	M/s. Datacard India Private Limited, Mumbai-400102.	AAR/44/CUS-I/07/2013 16.05.2013	15.08.2013	Customs	<b>Reserved for Ruling vide Auth. Order dated 23.03.2018</b>	Pending
3.	M/s. ELG India Private Limited, Mumbai – 400072.	AAR/44/CUS-I/24/2013 15.10.2013	14.01.2014	Customs	<b>1. Reserved for Ruling vide Auth. Misc. Order dated 27.10.2017</b> 2. Written submissions of DR (CESTAT) are still awaited in pursuant to Auth. Misc. Order dated 27.10.2017. 5 <sup>th</sup> Reminder sent in this regard on 11.01.2019	Pending
4.	M/s. India Luxco Retail Private Limited, New Delhi-110019.	AAR/44/CUS/26/2013 13.11.2013	12.02.2014	Customs	<b>Reserved for Ruling vide Auth. Order dated 23.03.2018</b>	Pending
5.	M/s. Akin Laboratories Private Limited, Hyderabad -500037.	AAR/44/CE-I/7/2015 05.05.2015	04.08.2015	Central Excise	<b>Reserved for Ruling vide Auth. Misc. Order dated 18.08.2017</b>	Pending

6.	M/s. Ceragem India Pvt. Ltd.,Gurgaon, Haryana-122002.	AAR/44/CUS/26/2015 30.11.2015	29.02.2016	Customs	Hearing on merits fixed for 27.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
7.	M/s. Andhra Pradesh State Beverages Corporation Ltd., Guntur, Andhra Pradesh-522002.	AAR/44/ST-1/01/2016 01.02.2016	31.05.2016	Service Tax	Hearing on merits fixed for 27.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
8.	M/s. Torrecid India Private Limited, Mumbai-400053.	AAR/44/CUS-I/05/2016 31.03.2016	30.06.2016	Customs	<b>1.Reserved for Orders on admission vide Auth. Misc. Order dated 03.11.2017</b>  2. Written submissions of DR (CESTAT) are still awaited in pursuant to Auth. Misc. Order dated 03.11.2017. 5 <sup>th</sup> Reminder sent In this regard on11.01.2019.	Pending
9.	M/s. Yes Bank Limited, Mumbai-400013.	AAR/44/ST-1/18/2016 01.06.2016	30.09.2016	Service Tax	Hearing on merits fixed for 20.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
10.	M/s. S.K. Industries, Chandrapur, Maharashtra-442201.	AAR/44/CUS-1/21/2016 13.06.2016	12.09.2016	Customs	1. Comments received from Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Raigad, Maharashtra sent to the applicant for information on 09.10.2018.  2. Hearing on merits fixed for 17.08.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
11.	M/s. SDB Diamond Bourse, Surat-395006.	AAR/44/ST-1/17/2016 21.06.2016	20.09.2016	Service Tax	1. Request for early hearing received from the applicant on 03.10.2018 and the matter was directed to put up in due course by Hon'ble Chairperson, AAR.  <b>2. Reserved for Ruling vide Auth. Misc. Order dated 11.08.2017</b>	Pending

12.	M/s. Amazon Seller Services, Bangalore Karnataka-560055.	AAR/44/CUS-1/26/2016 13.07.2016	12.10.2016	Customs	<b>1. Reserved for Ruling vide Auth. Misc. Order dated 04.05.2018.</b> <b>2. Written submissions of both the parties sent to each other in May, 2018.</b>	Pending
13.	M/s. National Payment Corporation of India, Mumbai-400051.	AAR/44/S.TAX/27/2016 18.08.2016	17.11.2016	Service Tax	<b>1.Reserved for Ruling vide Auth. Order dated 23.03.2018.</b>  2. Written submissions of DR (CESTAT) are still awaited in pursuant to Auth. Order dated 23.03.2018. 3 <sup>rd</sup> Reminder sent in this regard on 05.12.2018.	Pending
14.	M/s. National Aluminium Company Ltd., NALCO Bhavan, P/1 Nayapalli, Bhubaneswar-751013.	AAR/44/CE-I/07/2016 06.10.2016	05.01.2017	Central Excise	Admitted vide Authority's Misc. Order dated 06.10.2017.	Matter to be heard
15.	M/s. National Aluminium Company Ltd., NALCO Bhavan, P/1 Nayapalli, Bhubaneswar-751013.	AAR/44/CE-I/08/2016 06.10.2016	05.01.2017	Central Excise	1. Admitted vide Authority's Misc. Order dated 25.05.2018. 2. Hearing on merits fixed for 06.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
16.	M/s. Nuon Connect Private Limited, Mangalore-575001.	AAR/44/ST-I/31/2016 07.10.2016	06.01.2017	Service Tax	1.Hearing on merits fixed for 03.08.2018 was adjourned due to non-availability of Member (Customs)  2. Admitted vide Authority's Misc. Order dated 13.10.2017.	Matter to be heard

17.	M/s. Allanasons Pvt. Ltd., Allana House,04 Allana Road, Colaba, Mumbai – 400001.	AAR/44/ CUS-I/34/2016 22.11.2016	21.02.2017	Customs	<b>Reserved for Orders on Admission vide Auth. Misc. Order dated 13.10.2017.</b>	Pending
18.	M/s. Gujarat Energy Transmission Corporation Limited, Gujarat-390007.	AAR/44/ST-I/38/2016 09.12.2016	08.03.2017	Service Tax	<b>Reserved for Orders vide Auth. Misc. Order dated 11.05.2018.</b>	Pending
19.	M/s. Renew Solar Energy (Jharkhand Two) Pvt. Ltd., New Delhi-110066.	AAR/44/ST-I/36/2016 04.01.2017	03.04.2017	Service Tax	<b>Reserved for Orders on Admission vide Auth. Misc. Order dated 10.11.2017.</b>	Pending
20.	M/s. Volvo Auto India Private Limited, Gurgaon, Haryana-122001.	AAR/44/CUS-I/2/2017 06.02.2017	05.05.2017	Customs	Hearing on merits fixed for 13.07.2018 vide Auth. Misc. Order dated 25.05.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
21.	M/s. Premier Polyfilm Limited, Bulandshahar,(U.P)-203205.	AAR/44/CE-I/4/2017 08.02.2017	07.05.2017	Central Excise	<b>1. Reserved for Orders on Admission vide Auth. Order dated 09.03.2018.</b> 2. Written submissions received from the applicant sent to DR (CESTAT) on 04.04.2018.	Pending

22.	M/s. FANUC India Private Limited, Bengaluru-560100.	AAR/44/ST-I/1/2017 09.02.2017	08.05.2017	Service Tax	1. Matter to be heard on admissibility. 2. Hearing fixed on 27.07.2018 was adjourned due to non-availability of Member (Customs). 3. Additional submissions w.r.t. admissibility of the application received from the applicant on 15.06.2018 and these submissions put up for direction in Nov.2018.	Matter to be heard
23.	M/s. LA TIM METAL & INDUSTRIES Ltd., Mumbai-400056.	AAR/44/CUS-I/8/2017 17.03.2017	16.06.2017	Customs	Hearing on merits fixed for 03.08.2018 vide Auth. Order dated 22.06.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
24.	M/s. Holostic India Limited, Uttarakhand- 263153.	AAR/44/CE-I/3/2017 24.03.2017	23.06.2017	Central Excise	<b>Reserved for Orders on Admission vide Auth. Misc. Order dated 06.04.2018.</b>	Pending
25.	M/s.VVF (India) Ltd. Maharashtra-410208.	AAR/44/CUS-I/5/2017 24.03.2017	23.06.2017	Customs	<b>Reserved for Orders vide Authority's Misc. Order dated 11.05.2018.</b>	Pending
26.	M/s. Ultra Tech Cement Limited, Mumbai- 400093.	AAR/44/ST-I/15/2017 25.04.2017	24.07.2017	Service Tax	<b>1. Reserved for Orders on Admission vide Auth. Misc. Order dated 16.03.2018. 2. Written submissions of both the parties received in March, 2018</b>	Pending

27.	M/s. S.K.B. Overseas Corporation, Kanpur (U.P.)-208001.	AAR/44/CUS-I/19/2017 30.05.2017	29.08.2017	Customs	<b>Reserved for Orders vide Auth. Misc. Order dated 11.05.2018.</b>	Pending
28.	M/s. Indian Compressors Limited, New Delhi-110020.	AAR/44/CUS-I/25/2017 12.09.2017	11.12.2017	Customs	1. Hearing on merits fixed for 10.08.2018 vide Auth. Misc. Order dated 29.06.2018 was adjourned due to non-availability of Member (Customs) .  2. Letter received on 10.10.2018 from the applicant regarding intimation of next date of hearing. Reply sent to the applicant vide this office letter dated 27.11.2018.	Matter to be heard
29.	M/s. Sunanda Polymers, New Delhi-110008.	AAR/44/CUS-I/22/2017 20.09.2017	19.12.2017	Customs	<b>1. Reserved for Orders vide Authority's Order dated 08.06.2018.</b>  2. Comments received from Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Raigad, Maharashtra on 11.01.2019 and these comments sent to the applicant for information vide this office letter dated 16.01.2019.	Pending
30.	M/s. UBS Exports International Pvt. Ltd., Kolkata-700017.	AAR/44/CUS-I/24/2017 09.10.2017	08.01.2018	Customs	1. Hearing on admissibility fixed for 06.07.2018 was adjourned due to non-availability of Member (Customs)  2. Request for early hearing received from the applicant on 08.01.2019 .Reply sent to the applicant in this regard vide this office letter dated 08.01.2019.	Matter to be heard

31.	M/s. Greenlight Planet India Pvt. Ltd., Maharashtra-400018.	AAR/44/CUS-I/26/2017 16.10.2017	15.01.2018	Customs	1. Admitted vide Authority's Order dated 22.06.2018. 2. Matter to be heard on merits	Matter to be heard
32.	M/s. Apple India Pvt. Ltd, Bangalore, Karnataka-560001.	AAR/44/CUS-I/27/2017 08.01.2018	07.04.2018	Customs	1. Hearing on merits fixed for 10.08.2018 was adjourned due to non-availability of Member (Customs) 2. Comments received from Pr. Commissioner of Customs, Chennai-VIth Commissionerate sent to the applicant for information vide this office letter dated 10.09.2018.	Matter to be heard
33.	M/s. Amazon Seller Services Pvt. Ltd., Bangalore-560055.	AAR/44/CUS-I/1/2018 02.02.2018	01.05.2018	Customs	1. Comments from Commissionerate still awaited. 2. Letter sent to the Commissionerate in this regard on 02.01.2019.	Comments awaited
34.	M/s. Amazon Seller Services Pvt. Ltd, Bangalore-560055.	AAR/44/CUS-I/3/2018 09.03.2018	08.06.2018	Customs	1. Comments received on 12.10.2018 and sent to the applicant on 17.10.2018. 2. Matter due on admission.	Matter to be heard
35.	M/s Synthite Industries Limited, Andhra Pradesh-523212.	AAR/44/CUS-I/2/2018 14.03.2018	13.06.2018	Customs	1. Comments from Commissionerate still awaited. 2. 4 <sup>th</sup> Reminder sent to the Commissionerate in this regard on 02.01.2019.	Comments awaited

36.	M/s. Amazon Wholesale India Pvt. Ltd, New Delhi-110017.	AAR/44/CUS-I/4/2018 27.03.2018	26.06.2018	Customs	1. Comments received on 12.10.2018 and sent to the applicant on 17.10.2018. 2. Matter due on admission.	Matter to be heard
37.	M/s. Kinect Power Private Limited, Noida-201301.	AAR/44/CUS-I/5/2018 23.05.2018	22.08.2018	Customs	1. Comments received on 03.07.2018 and sent to the applicant on 04.07.2018. 2. Matter due on admission.	Matter to be heard
38.	M/s. Gabriel India Limited, Pune-410501.	AAR/44/CUS-I/6/2018 31.05.2018	30.08.2018	Customs	1. Comments received on 12.10.2018 and sent to the applicant for information on 17.10.2018. 2. Matter due on Admission 3. Applicant has submitted copy of the order passed by Chennai Customs Authorities on 22.11.2018	Matter to be heard
39.	M/s. L.G. Electronics India Private Limited, Greater Noida, U.P.-201306.	AAR/44/CUS-I/7/2018 22.06.2018	21.09.2018	Customs	1. Comments from Commissionerate still awaited. 2. 1 <sup>st</sup> Reminder sent to the Commissionerate in this regard on 11.01.2019.	Comments awaited
40.	M/s. Agro Tech Foods Ltd., Secunderabad-500003.	AAR/44/CUS-I/9/2018 06.07.2018	05.10.2018	Customs	1. Comments still awaited. 2. Talked to Kolkata Commissionerate to provide correct address and furnish comments at the earliest. 4 <sup>th</sup> Reminder sent to the Commissionerate in this regard on 29.01.2019.	Comments awaited



41.	M/s. Sigma- Byte Computers Pvt. Ltd., Maharashtra-400013.	AAR /44/CUS-I/10/2018 12.07.2018	11.10.2018	Customs	1. Comments received on 11.09.2018 and sent to applicant on 12.09.2018. 2. Matter due on Admission. 3. Request for furnishing a copy of response submitted by Revenue/Department and early hearing received from the Authorised Representative of the applicant (TLC Legal) on 03.01.2019.Reply sent in this regard to the Authorised Representative of the applicant vide this office letter dated 08.01.2019 .	Matter to be heard
42.	M/s. Yaga Technologies Pvt. Ltd., Hyderabad-500062.	AAR/44/CUS-I/11/2018 26.07.2018	25.10.2018	Customs	1. Comments received on 14.11.2018 from Chennai Commissionerate and sent to the applicant vide this office letter dated 16.11.2018. 2. Matter due on Admission.	Matter to be heard
43.	M/s. H P India Sales Pvt. Ltd., Bangalore- 560030.	AAR/44/CUS-I/12/2018 01.08.2018	30.11.2018	Customs	1. Comments received on 10.10.2018 and sent to the applicant on 17.10.2018. 2. Matter due on Admission.	Matter to be heard
44.	M/s. Amazon Seller Services Pvt. Ltd., Bangalore-560055.	AAR/44/CUS-I/13/2018 10.09.2018	09.12.2018	Customs	1. Comments still awaited from Pr. Commissioner of Customs, Air Cargo Import, NCH, Near IGI Airport, New Delhi. 2. 3 <sup>rd</sup> letter alongwith application and its enclosures sent to the Commissionerate on 07.01.2019. 3. Talked to the Commissionerate on 29.01.2019 to furnish comments at the earliest.	Comments awaited

45.	M/s. Guess? India Private Limited, Gurugram, Haryana-122018.	AAR/44/CUS-I/14/2014 08.10.2018	07.01.2019	Customs	1. Comments still awaited from 01 Commissionerate.  2. Comments received from 04 Commissionerates and sent to the applicant for information.	Comments awaited
46.	M/s. Isha Exim, Kolkata, West Bengal- 700053.	AAR/44/CUS-I/16/2018 16.10.2018	15.01.2019	Customs	1. Comments received from both Commissionerates and sent to the applicant on 16.11.2018 and 19.11.2018.  2. Matter due on Admission.	Matter to be heard.
47.	M/s. Amazon Seller Services Pvt. Ltd., Bangalore-560055.	AAR/44/CUS-I/15/2018 17.10.2018	16.01.2019	Customs	1. Comments still awaited from Pr. Commissioner of Customs, Air Cargo Import, NCH, Near IGI Airport, New Delhi.  2. 1 <sup>st</sup> Reminder sent in this regard on 11.01.2019.	Comments awaited
48.	M/s. Om Computronix, D-4/1, 1 <sup>st</sup> Floor (Backside), Okhla Industrial Area, Phase-2, New Delhi-110020.	AAR/44/CUS-I/18/2018 21.12.2018	20.03.2019	Customs	1. Comments still awaited from 05 Commissionerates.  2. Letters enclosing thereunder application and its enclosures seeking comments sent to 05 Commissionerates on 03.01.2019.	Comments awaited

**Application received for Seeking Advance Rulings as on 31.01.2019 in which Defect Memo have been raised**

S. No.	Name of the Applicant	Application No. and date of receipt	Date of expiry of 90 days period from the date of registration	Whether relates to Customs / CX/ST	Action taken during the month	Status as on 31.01.2019
1.	M/s. Geo IT & Infra Pvt. Ltd., Delhi-110092.	AAR/44/ST-I/9/2017 03.03.2017		Service Tax	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 08.03.2017 and reminder dated 24.04.2017.No reply received from Applicant. Another reminder sent on 10.09.2018, 02.11.2018 and 10.12.2018. No reply till date.	Pending
2.	M/s. Vijay Raja, S/o Kannan, Managing Partner of M/s Ramaswami & Co. , Coimbatore-641062.	AAR/44/ST-I/14/2017 05.04.2017		Service Tax	1. Application was examined, defects were observed and the same have been communicated to the applicant vide letter dated 10.04.2017. No reply received from applicant. Another reminder sent on 10.09.2018. Letter returned undelivered. Talked telephonically to the applicant their response is that the company has closed.  2. <b>Letter requesting for withdrawal of advance rulings application received from the applicant on 13.12.2018 and it was directed to fix the case for withdrawal in due course.</b>	Pending

3.	M/s. SRC Company Infra Pvt. Ltd., Secunderabad-500026.	AAR/44/ST-I/17/2017 17.04.2017		Service Tax	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 21.04.2017. No reply received from applicant. Another reminder sent on 10.09.2018, 02.11.2018 and 10.12.2018. No reply till date.	Pending
4.	M/s. Motorcade Private Limited,Sri Lanka.	AAR/44/CUS-I/8/2018 14.06.2018		Customs	<p>1. Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 22.06.2018. Another reminder sent on 10.09.2018.No reply till date. Reminder dated 02.11.2018 returned with the remarks "left".</p> <p>2. Talked telephonically to the applicant's A.R. Sh. Sirodkar Jha. Their response is that after consulting M.D. of M/s. Motorcade Private Limited, Sri Lanka, they will inform AAR accordingly .</p> <p>3. Letter received from Sh. M.A.P. Perera , Director, Motorcade (Pvt) Ltd. on 07.01.2019 requesting to grant time till 31 Jan. 2019 to made up the deficiencies which were communicated to the applicant vide this office letter dated 22.06.2018.</p>	Pending

5.	M/s. Smartiply India Pvt. Ltd., Navi Mumbai-400706.	AAR/44/CUS-I/1/2019 07.01.2019		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide this office letter dated 09.01.2019.	Pending
6.	M/s. Neeva Enterprises Gujarat-396195.	AAR/44/CUS-I/2/2019 28.01.2019		Customs	Application received on 28.01.2019 and is under examination.	Under Examination