

AUTHORITY FOR ADVANCE RULINGS
(CENTRAL EXCISE, CUSTOMS & SERVICE TAX)
NEW DELHI

PRESENT

Mr. Justice P. V. Reddi (Chairperson)
Mr.J.K.Batra (Member)

The 18th day of September 2009

Order No.AAR/Cus./04/2009
in
Misc. Application Nos. 01 and 02 of 2009
in
Application No.AAR/Cus/01/2009

Applicant	:	M/s Guthy Renker Marketing Private Limited, Level 5, Incube Business Centre, 18 Nehru Place, New Delhi-19.
Commissioners concerned	:	The Commissioner of Customs, Air Cargo Complex, Sahar, Mumbai – 400 095. The Commissioner of Customs (Import), NCH, Ballard Estate, Mumbai. The Commissioner of Customs (Import), Nhavasheva, Raigad Dist.
Present for the applicant	:	Mr. V.Lakshmi Kumaran, Advocate Mr. Puneet Bansal, Advocate Mr.Ashok Dhingra, Consultant Ms.Charanya L. Mr. Vinod Agarwal, VP(Finance) Mr.P.S. Krishnan, VP (Operations) Ms.Priya Ghai, Country Head Mr. Amos Chin, Div.Bus.Analyst
Present for the Department	:	Mr.V.K.Saxena, Jt.CDR Mr.Sumit Kumar, SDR

ORDER

[By Hon'ble Chairperson]

1. The application for advance ruling under Section 28-E of the Customs Act, 1962 was filed by the applicant which is a wholly

owned subsidiary of a foreign holding Company – Guthy Renker India (Mauritius).

1.1 The application was allowed under sub-Section (2) of Section 28-I of the Customs Act and posted for hearing on merits on 14th July, 2009. After the parties were notified of the date of hearing, the Department has filed misc. applications submitting that this Authority “may not proceed with the applications as the applications are liable to be rejected in limine”. These applications were filed purportedly under Regulations 11 and 18 of the Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005. Under Regulation 11, the Authority may permit the applicant or the Commissioner to submit such additional facts as may be necessary to pronounce the ruling on the questions specified. Regulation 18 empowers the Authority whether suo moto or on a petition filed by the applicant or the Commissioner to modify an order passed for advance ruling pronounced on being satisfied that the order/advance ruling was pronounced under mistake of law or fact. Thus, the miscellaneous applications have been filed on the premise that the order of admission is vitiated by mistake of fact or law. By these petitions, the Revenue, in effect, requests the Authority to recall the order passed under Section 28-I(2) of the Customs Act.

2. The Department submits that this Authority overlooked certain material facts while passing the order under S.28-I(2). It is pointed out that by the date of filing the application and even later, the applicant had imported the products mentioned in the application and they were assessed to duty. Such imports were made firstly under the bill of entry dated 29-7-2008 filed with the Customs of IGI Airport, New Delhi. Under this transaction, four items including one item in respect of which the ruling has been sought, comprising of 2 packages weighing 299 kgs. were imported. The applicant had stated in its letter dated 4-2-2009* that this import was not for the purpose of sale and the articles were imported as samples only. It is not in dispute that the applicant gave a declaration in the Bill of Entry that they were “free samples not for sale”. The date of filing the application is 20th January 2009. Some weeks later, there was import of another consignment at Sahar Airport, Mumbai comprising of four items referred to in the application and it was cleared on 16-2-2009. In the order allowing the application passed on dt. 28/5/2009, this Authority observed that by the date of filing the application, no imports were made. This observation, it is pointed out, is not correct.

3. The first contention of the Department in the misc. application is two-fold; (i) that the factum of import before the date of filing the application was brought to the notice of the Authority vide the

* filed in response to the queries raised by the office of AAR

comments dated 24/3/2009 furnished by the Commissioner, Delhi, though the details relating to that import were not furnished and therefore there was an apparent mistake in the order in as much as no reference was made to that import; and (ii) after filing of the application on 20/1/2009, the applicant imported the goods on 3/2/2009 and the clearance took place through Air Cargo Complex, Mumbai. The Commissioner, therefore, submits that the ruling sought is not about a proposed activity of import but an activity which had already commenced. Further, it is contended that "*the stage of advance ruling is not relevant*". In other words, the Department wants to contend that even the imports made subsequent to the date of application ought to be taken into account in order to judge whether the event of import was a proposed activity or not.

4. The relevant provisions which need to be adverted to in order to resolve the controversy are the definitions contained in clauses (a), (b) and (c) of Section 28 E of the Customs Act which are as follows :

- “(a) “activity” means import or export;
- (b) “advance ruling” means the determination, by the Authority, of a question of law or fact specified in the application regarding the liability to pay duty in relation to an activity which is proposed to be undertaken, by the applicant;
- (c) “applicant” means –
 - (i) (a) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or
 - (b) a resident setting up a joint venture in India in collaboration with a non-resident; or

(c) a wholly owned subsidiary Indian company, of which the holding company is a foreign company, who or which, as the case may be, proposes to undertake any business activity in India:

- (ii) a joint venture in India; or
- (iii) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf, and which or who, as the case may be, makes application for advance ruling under sub-section (1) of section 28H;

Explanation.- For the purposes of this clause, "joint venture in India" means a contractual arrangement whereby two or more persons undertake an economic activity which is subject to joint control and one or more of the participants or partners or equity holders is a non-resident having substantial interest in such arrangement;

5. We find no merit in these preliminary points raised by the Department. As far as the first aspect is concerned, we are of the view that the import of goods by way of samples and which were not meant to be marketed or used for commercial purposes cannot be taken into reckoning in considering whether the activity remains as a proposed activity. By reason of importing a small quantity as samples apparently for the purpose of placing them before various statutory authorities and for studying the market, it cannot be said that a person forfeits the eligibility to apply for advance ruling. A narrow view cannot be taken of a provision providing for a remedy to an aggrieved person and conferring jurisdiction on a statutory body. The narrow construction which the Department wants us to adopt goes against the spirit and rationale of the provision. The import contemplated under Section 28 E is an import of goods in commercial quantities, that is to say, the goods which enter into the business stream of the importer. An import of nominal quantity not

for sale or not for any other commercial venture cannot be said to be an activity or import contemplated by clause (a) of Section 28 E. It is well settled that a literal interpretation has to be eschewed when it leads to absurd or irrational results.

5.1 The learned DR has cited the ruling of this Authority in Order No. AAR/06(ST)/2007 dt.17-04-2007 in the case of *Arisaig Partners (India) Pvt. Ltd.* The solitary observation made therein that the Act does not make a distinction between a trial run and ‘service’** is sought to be relied upon by the learned DR. This argument overlooks the material facts of that case and the context in which the observation was made. It is trite that the said observation cannot be read and understood as if they are words of a Statute. The crux of the matter in that case was that the applicant having admitted that it had been providing investment research services since June 2005 and was being paid for such services, could not substantiate its bare statement that such services were being provided only on trial run basis. No details were furnished in that regard. The trial run could not obviously go on for more than a year. Apart from that, as rightly pointed out by the learned counsel for the applicant, a trial-run can also result in the provision of services on commercial basis. It does not stand on the same footing as importing samples that were not intended for sale or other commercial activity.

** within the meaning of Finance Act, 1994.

5.2 Before parting with the discussion on this aspect, we would like to point out one disturbing feature which we have come across. The applicants[#], especially the Commissioner of Customs (Import), Mumbai, find fault with the following statement in the order passed by this Authority on 28th May, 2009:

“It does not appear from the comments of the concerned Commissioner that any imports of the said four products were made by the date of filing the application.”

The applicant in Misc. petition No.2, namely the Commissioner of Customs(Import) Mumbai, after having extracted the said observation, states thus:

“Though the copy of the comments had been sent to the Authority on 29.4.2009 wherein it was informed that the activity in respect of which an advance ruling has been sought is an ‘ongoing’ activity as a few imports have been noticed in concerned Group of this Commissionerate, the Authority has pronounced its Ruling in favour of the applicant with the above highlighted observation”

What was stated in the comments dt.29-4-2009 is this :

“It appears that the activity in respect of which an advance ruling has been sought is an on-going activity as a few imports have been noticed in concerned Group of this Commissionerate.”

It is obvious, beyond an iota of doubt, that the above statement in the comments is as vague as it could be. The factum of importing before the date of filing the application was not brought to the notice of the Authority. The above statement made by the Asstt.

[#] in Misc. Applns

Commissioner of Customs, Appraisal (General), Mumbai, in his comments dt.29-4-2009 cannot be understood by any reasonable person as furnishing specific information about the imports (of samples) before the date of filing the application i.e. 20.1.2009. Yet, it is alleged that this Authority failed to take note of a factual statement in the Comments. To say the least, such a stand is unfair and improper.

6. We shall now deal with the second part of the objection raised by the Revenue on the point of maintainability. We shall deal with this question, leaving aside the possible plea that such objection cannot be raised after the admission of the application under Section 28 I(2). The Revenue contends that even the second import effected subsequent to the filing of the application comes in the way of obtaining advance ruling. In other words, not merely at the stage of filing of the application but throughout the pendency of the application, there shall not be any import. If there is an import in the interregnum, the 'proposed activity' criterion is not satisfied and therefore this Authority is precluded from giving the advance ruling. Though the contention has not been put forward specifically in that manner, this in effect is what the Department contends when it says that "the stage of advance ruling is not relevant". This contention, in our view, is untenable. By raising such contention which is the product of a narrow approach, the Revenue evidently seeks to

cripple the jurisdiction vested in this Authority. There is no warrant to place such narrow construction on the relevant provisions concerning advance rulings.

7. The eligibility, the nature and scope of ruling and the embargoes against entertainment are all spelt out in the definition clauses in section 28-E and certain other provisions which we shall refer to.

- “(a) “activity” means import or export;
- (b) “advance ruling” means the determination, by the Authority, of a question of law or fact specified in the application regarding the liability to pay duty in relation to an activity which is proposed to be undertaken, by the applicant;
- (c) “applicant” means –
 - (i) (a) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or
 - (b) a resident setting up a joint venture in India in collaboration with a non-resident; or
 - (c) a wholly owned subsidiary Indian company, of which the holding company is a foreign company, who or which, as the case may be, proposes to undertake any business activity in India:
- (iv) a joint venture in India; or
- (v) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf,

and which or who, as the case may be, makes application for advance ruling under sub-section (1) of section 28H;

7.1 Section 28 H which bears the caption “Application for advance ruling” provides that an applicant desirous of obtaining an advance ruling may make an application in the prescribed form stating the question on which the advance ruling is sought. The form of application is prescribed by Rule 3 of the Customs (Advance Rulings) Rules, 2002. The application contains *inter alia* the

columns relating to the status of the applicant, the nature of activity proposed to be undertaken, the present status of activity and the concerned Commissionerate of Customs from where the import/export is proposed to be undertaken. The applicant is also required to state, in view of the prohibition contained in the 1st proviso to Section 28 I (2), whether the question raised is pending in the applicant's case before any officer of Customs, appellate Tribunal or Court of law and secondly, whether a similar question has already been decided by the appellate Tribunal or a court. On receipt of such application, the Authority is required to forward a copy to the Commissioner of Customs, and, if necessary, call upon him to furnish the relevant record [vide Section 28 I (1)]. Sub-section (2) of Section 28 I lays down :

- ”(2) The Authority may, after examining the application and the records called for, by order, either allow or reject the application: Provided that the Authority shall not allow the application where the question raised in the application is,-
- (a) already pending in the applicant's case before any officer of customs, the Appellate Tribunal or any Court;
 - (b) the same as in a matter already decided by the Appellate Tribunal or any Court:

The second and third provisos provide for opportunity of hearing before rejecting the application and the recording of reasons in the order rejecting the application. The stage contemplated by sub-section (2) of Section 28 I arises after the preliminary scrutiny of the application by the office of the Authority. The effect of passing an order allowing the application under sub-section (2) of Section 28 I is to admit the application as a prelude to its

examination on merits under sub-section (4). Sub-section (4) of S.28 I enjoins that after the application is allowed under sub-section (2), the Authority shall pronounce the advance ruling on examining such further material as may be placed before it by the applicant or obtained by the Authority. An opportunity of hearing shall be provided to the applicant or its authorized representative, on a request made by the applicant. This is the scheme of the Act from the stage of filing the application till the stage of pronouncement of ruling.

8. On a conspectus of the relevant provisions referred to above, it is clear that the applicant is entitled to file the application if the criteria prescribed in various provisions set out above are satisfied. It logically follows that the entitlement to seek the remedy of advance ruling has to be judged with reference to the date of filing the application. Has the advance ruling been sought on an activity proposed to be undertaken as stated in the application, is the line of inquiry that has to be made before considering the admission of the application under Section 28 I(2). In other words, one of the points to be addressed before admission is whether the statement in the application about the proposed activity is correct or not? Viewed from another angle, the appropriate line of inquiry would be whether on the date of invoking the jurisdiction of the Authority, the activity had gone beyond the stage of proposed activity. That is what needs

to be inquired into while passing an order under S.28 I(2). If the application was valid when it was filed in the sense that it satisfied the eligibility and other criteria adverted to supra, it cannot become invalid because the applicant started importing the goods subsequent to the filing of application. Otherwise, the Legislature would have employed more explicit language if it were the intention to further restrict the scope of advance ruling. Section 28H speaks of “*an applicant desirous of obtaining an advance ruling*” and such person making an application. It is implicit that the ingredients of advance ruling should be satisfied on the date of filing the application. It is on the date of filing the application that the jurisdiction of this Authority is invoked and it is with reference to that crucial date, it is to be seen whether the basic characteristic of advance ruling as per its definition has been satisfied or not. Ofcourse, it is a different matter if the application received suffers from fundamental defects such as not appending the signatures at all or not paying the institution fee in which case the application may be treated as *non est* in the eye of law till such omissions are made good. But, if the application substantially conforms to the requirements of law, it is with reference to the date of filing of such application that its validity has to be judged. Once the application satisfies the criteria laid down, it shall be considered to be valid, and subject to other conditions specified in the Act and subject to the

limited discretion of the Authority, it has to be admitted / allowed. Once admitted under S.28 I (2), normally, it has to be heard on merits. The order under S.28 I (2) cannot be varied or reviewed on the ground that subsequent to the date of application, the applicant actually started its contemplated business activity. There is no such provision in the Act and there is no need to take such hyper-technical view. A constant review of the applicant's business activities till the application is finally disposed of is not contemplated by the Act. The essence of advance ruling is not changed by reason of the applicant entering into business during the pendency of application. Neither the interests of Revenue nor the interests of the assessee will suffer in case the ruling is given despite the commencement of business. There is nothing wrong in the applicant obtaining ruling at the initial stages of its business before any proceeding involving the same issue is initiated. The purpose of advance ruling is to seek an authoritative and binding opinion on a debatable question before the dispute arises and the matter gets locked up in litigation. Unnecessary and unspecified restrictions cannot be super-imposed to curtail the scope of advance ruling.

8.1 The interpretation sought to be placed by the Revenue leads to unintended and unjust results. Supposing the consideration of the application either under sub-section (2) or sub-section (4) of S.28 I takes long time i.e, much more than three months, either on

account of vacancy or the absence of Chairperson or by reason of some other unforeseen delay not attributable to the applicant. If, in the interregnum, the applicant makes a few imports, should he on that account forfeit the right to obtain the advance ruling? Certainly not. Even if the application is going to be disposed of within 3 months, it is not expected of him to defer the commencement of business during the pendency of the application so as to be eligible to seek advance ruling. The spirit and purpose underlying the provision for advance ruling should be kept in view. Incidentally, we would like to refer to the fact that under the Income Tax Act, advance ruling can be sought in respect of a transaction already undertaken or is proposed to be undertaken by a non-resident applicant etc. It only shows that the proposed activity is not the *be all and end all* of the advance ruling. The advance ruling is specifically provided for even in respect of a business transaction that has already commenced. It gives an indicia that the character and spirit of advance ruling remains intact inspite of the commencement of business transaction by the applicant. The Parliament is well aware of this position when it introduced the advance ruling concept into the Customs Act in the year 1999. As observed earlier, the provisions conferring jurisdiction on a statutory body which incidentally confer remedies to those who invoke the jurisdiction should be construed liberally so as to widen their scope

rather than constricting them. Thus, viewed from any angle, the objection raised by the Department lacks substance and rationality.

8.2 The learned Departmental Representative placed reliance on the decision of Karnataka High Court in the case of *Cradle Runways (India) vs. Commissioner of Commercial Taxes*. While referring to a substantially similar provision in Karnataka Sales Tax Act providing for advance ruling by an authority designated by the Commissioner (CT), the Court observed at paragraph 15; “*Any decision bereft of reasoning will not only be arbitrary but also be unjust and certainly would negate concept of ‘advance ruling’ i.e. a written confirmation from the taxation in advance in respect of tax implications of a proposed transaction”*. The underlined words are sought to be relied on by the Departmental Representative. We do not think that there is anything in the above passage which has bearing on the point under consideration. The 2nd Proviso to Section 4(5) of KST Act which imports the principle of natural justice and lays down the obligation to give reasons in support of the ruling was discussed in that case. The definition and scope of advance ruling did not at all arise for consideration. It is the ratio *decidendi* or the proposition laid down in the case on a consideration of a particular issue that has precedential value. It is not permissible to pick up one word or phrase employed in the judgment and try to rely on them

irrespective of the context in which the word, phrase or sentence occurs. As pointed out in [@]*Sun Engineering Works Ltd. vs. CIT* :

“ A decision of this court takes its colour from the questions involved in the case in which it is rendered and, while applying the decision to a later case, the courts must carefully try to ascertain the true principle laid down by the decision of this court and not to pick out words or sentences from the judgment, divorced from the context of the questions under consideration by this court, to support their reasonings.”

In any case, the applicant having moved this Authority well in advance of starting business operations, nothing can be put against the applicant based on the underlined portion in *Cradle Runways* case.

9. Yet another objection raised by the Revenue to the maintainability of the application is from the standpoint of clause (a) of the Proviso to Section 28-I(2) which says:

The Authority may, after examining the application and the records called for, by order, either allow or reject the application :

Provided that the Authority shall not allow the application where the question raised in the application is –

- (a) *already pending in the applicant’s case before any officer of customs, appellate Tribunal or any Court.*

[@] (1992) 198 ITR, 297

In the written submissions filed by the Joint CDR at the time of hearing on 28th July, 2009, it is pointed out that a show cause notice dated 20th May 2009 was issued for changing the classification to Tariff Item 3304 and the issue is now pending adjudication before the concerned officer of Customs at Mumbai. Therefore, it is contended that the application ought to be rejected, without hearing on merits. We find no merit in this objection either.

9.1 First of all, we must point out that the show cause notice which bears the date 20th May 2009 was actually issued on 26th May, as seen from the endorsement at the end of the notice. It is ascertained that the notice was sent by speed post to the applicant's Delhi address. It is not known when exactly the notice was received by the applicant. In all probability, it would have been received by the applicant on or after 28th May. Therefore, the statement in the written submissions that the notice was issued on 20th May 2009 is wrong. This Authority had not been apprised of the issuance of the show cause notice before the date of passing of the order under Section 28-I(2) of the Act admitting the application. Knowing fully well that the application on an identical issue was pending determination by this Authority and the order under Section 28-I(2) was likely to be passed any time, the Department felt free to issue such notice. Nevertheless, we leave out of consideration the propriety or otherwise of issuing such a notice even without bringing

it to the notice of the Authority. Assuming that the date of issuance of notice (i.e., 26th May) is the starting point of the proceeding under the Customs Act, the question is - could it be made a ground for withdrawing or revoking the order of this Authority passed on 27th May. We do not think so. There is no explicit provision in the Act for adopting such a course, especially when this Authority has not been apprised of the alleged pendency of proceedings before the Customs officer on the issue of classification. Be that as it may, even with regard to the applicability of bar under S.28-I(2), we are inclined to reiterate the view that the date of filing the application is the relevant date for considering the validity and maintainability of the application. If on the date of filing the application which was in substantial compliance with the procedural requirements prescribed by law, there was no proceeding pending before the officer of Customs, the bar under clause (a) of the Proviso to Section 28-I(2) does not operate and the subsequent initiation of the proceedings, that is to say, during the pendency of the application, cannot be regarded as a bar to proceed with the hearing on merits.

9.2 The language of Section 28-I makes it clear that it is with reference to the date of filing the application, the pendency or otherwise of the relevant question before the Customs authority or the Court or Tribunal has to be decided. The expression “already pending” is important. If the proceeding is already pending, the

application cannot be entertained and heard on merits so that two parallel proceedings will not go on. Otherwise, an over-zealous officer can, after coming to know of the application, start a proceeding so as to stall the hearing of the application by this Authority. The matter can be viewed from another angle also. Supposing, after the application is allowed under Section 28-I(2) and posted for hearing on merits, a proceeding is initiated, as in the present case. Then, should an order be passed by this Authority revoking its earlier order of admission on the ground that a proceeding has been initiated. There is no such provision in law. Such situations can be avoided by applying a straightforward test – whether any proceeding was pending in the applicant’s case before the Customs Officer at the time the application was filed before AAR?

9.3 The precedents set by the Authority for Advance Rulings on the income-tax side fully support the view taken by us. Under the Income-tax Act, there is a provision identical to the second proviso to Section 28-I(2). That proviso is in Section 245-R(2) of the I.T. Act. Construing clause (a) of the proviso to Section 245-R(2), the AAR presided over by Justice S. Ranganathan laid down the legal position thus in *Monte Harris vs. CIT*[^]

“The question that arises is whether, in view of the claim for exemption made before the income-tax authorities in the return which is pending consideration by them as on the date of hearing of this application, this Authority is precluded from dealing with

[^] 218 ITR 413

the application in view of the mandate contained in the proviso to section 245R(2). At first sight and on a cursory reading of the above proviso, it might appear that the Authority will have to reject the application as the question sought to be raised before the Authority is “already pending” i.e., pending as on the date of the hearing and disposal of the application. But this, on second thoughts, would be seen to be not a tenable view. The date on which the Authority hears the application and the date on which it disposes of application may not be the same and the maintainability of the application cannot be made to depend on the pendency of the issue before the income-tax authorities on varying dates. It would appear more correct and practical to construe the embargo as applicable to cases where, while the issue is already pending before the income-tax authorities, the Appellate Tribunal or any court, the applicant also seeks recourse under section 245Q. Having already availed himself of the remedies available under the Act, the Legislature understandably requires that an applicant should not be encouraged to have recourse to another remedy by way of an application before the Authority.”

It was concluded :

“The words “already pending” should, therefore, be interpreted to mean “already pending” as on the date of the application” and not with reference to any future date. In the present case, since there was no return or claim before the authorities before the application was filed before this Authority, the application cannot be rejected by invoking clause (a) of the proviso to section 245R(2).”

The same view was taken in *Rottem Company In Re*^{^^} and in *Mustaq Ahmed vs. DIT (Intl.Taxation)* {AAR No.743 of 2007}^{^^^}. It was observed in *Mustaq Ahmed* case:

“In order to decide whether the question raised in the application is already pending before the Income-tax authority, the crucial point of time to be taken into account is the date on which the application was filed before this Authority. It is on that date, the factual position as regards the pendency of the question has to be decided. If on the date of filing the application, the assessee and the Revenue were at issue as regards the question raised in the application, the bar under the proviso does operate.”

10. In the light of above discussion, we find no merit and substance in the miscellaneous applications filed by the concerned Commissioners. Those applications are rejected.

^{^^} 145 Taxman Reports pg.488

^{^^^} (2007) 293 ITR 530

Sd/-
(J.K.Batra)
Member

Sd/-
(P.V. Reddi)
Chairperson

Registered /A D

F.No.Misc.Appln Nos. 01 and 02 of 2009
in
Application No.AAR/Cus/01/2009

22nd Sept., 2009

(A) This copy is certified to be a true copy of the Order and is sent to :-

1. M/s Guthy Renker Marketing Private Limited, Level 5, Incube Business Centre, 18 Nehru Place, New Delhi-19.
2. The Commissioner of Customs ,Air Cargo Complex, Sahar, Andheri (East),Mumbai – 400 099.
3. The Commissioner of Customs (Import), New Custom House, Ballard Estate, Mumbai – 400 001.
4. Mr.V.K.Saxena, Jt.CDR, Customs, Excise & Service Tax Appellate Tribunal, West Block-2, R.K.Puram, New Delhi-66.
5. Member (Customs), Central Board of Excise & Customs, North Block, New Delhi.
6. Individual Folders of Chairman/Members
7. Guard File

Sd/-
(R.K.Meena)
Additional Commissioner

Registered / A D

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5. Member (Customs), Central Board of Excise & Customs, North Block, New Delhi.
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7. Guard File

Sd/-
(R.K.Meena)
Additional Commissioner

In view of the provisions contained in rule 25 of the Authority for Advance Rulings (Procedure) Regulations, 2005, permission of the Authority is accorded for publication of the Advance Ruling. Copy of the Advance Ruling is forwarded to:

1. Centex Publications Pvt. Ltd., 1512-B, Bhishma Pitamah Marg, Opp. ICICI Bank of Defence colony, New Delhi-110 003.
2. Deeparchie Publications, M-93, Marg-46, Saket, New Delhi-110 017
3. Excise & Customs Cases, B-37, Sector-1, Noida-201301 (U.P.)
4. Taxindiaonline.com Private Limited., B-XI/8183, Vasant Kunj, New Delhi-110 070
5. Cen-Cus Publications, B-37, Sector-1, Noida-201301
6. Taxmann/Allied Service Pvt. Ltd, 59/32, New Rohtak Road, New Delhi-110005.
7. www.allindiantaxes.com, 803, Kirti Shikhar, District Centre, Janakpuri, New Delhi-110058

Sd/-
(R.K.Meena)

Additional Commissioner