

Statement of applications/Petitions disposed during the month of August, 2017

Opening Balance	:	51
Receipt during the month	:	0
Total	:	51
Disposal during the month	:	2
Closing Balance	:	49

DETAILS OF APPLICATIONS/PETITIONS DISPOSED

Sr. No	Name of the Applicant/Petitioner	Application/Petition		Question(s) on which Advance Ruling is sought	Action taken during the month	Remarks
		No. and date of receipt/Registration	Whether relates to Customs / CX / Service Tax.			
1	2	3	4	5	6	7.
1.	M/s Himland Constructions Pvt. Ltd., New Delhi (Private Limited Company)	AAR/44/ST/19/14 16.09.2014	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?	Disposed-of as Withdrawn vide Authority's order AAR/ST/06/2017 Dated 11.08.2017	NIL
2.	Ms/Delta Tex Trade Pvt Ltd,Surat	AAR/44/CE/I/30/2016 20.09.2016	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retail sale price of Rs.1000 or more and also sold under brand name be covered by notification no.9/2016	Disposed-of as Withdrawn vide Authority's order AAR/CE/07/2017 Dated 18.08.2017	NIL