

Statement of applications/Petitions disposed during the month of April, 2016

Opening Balance	:	37
Receipt during the month	:	2
Total	:	39
Disposal during the month	:	5
Closing Balance	:	34

**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 Berco Undercarriages (India) Pvt. Ltd., Hyderabad- {Wholly owned subsidiary Indian Co.}	AAR/44/ST/3/2014 27.03.2014 / 29.04.2014	Service Tax	While at discharging the foreign C&F Agent raised composite bill / invoice liability, which portion of amount will attract Service Tax obligation under reverse charge mechanism?	Ruling No. AAR/ST/10/2016 issued on 01.04.2016	
2.	M/s. DCW Limited, Mumbai	AAR/44/CUS-I/11/2015 28.05.2015	Customs	Whether import of PVC Resin Mass Polymerization Grade (i.e. MPVC) shall attract anti dumping duties imposed vide Customs Notification No. 26/2014-Customs (ADD) dated 13.06.2014 and Notification No. 15/2013 Customs (ADD) dated 03.07.2013 i.e. whether anti dumping duty is payable on imports of those PVC Resin Mass Polymerizations Grade	Disposed of vide Authority's Order AAR/CUS/14/2016 dated 01.04.216	
3	M/s AKQA Media India Private Limited (Formerly known as M/s Mindshare India Private Limited), Mumbai. {Wholly owned subsidiary Indian Co.}	AAR/44/ST/31/2013 13.12.2013 / 15.01.2014	Service Tax	1. Under Proposed Business Model 1, while the Applicant shall be appointed by its client i.e. the advertiser to provide services, will incidental receipt of incentives / volume discounts from Media Owner shall be considered to be providing a 'service', as defined under the Act, to the Media Owner and shall the same be liable to service tax? 2. Under Proposed Business Model 2, while the Applicant shall buy and sell the media inventory on its own account to the advertiser, will incidental receipt of incentives / volume discounts from Media Owner	Ruling No. AAR/ST/11/2016 issued on 22.04.2016	

