

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

Opening Balance (*)	:	33
Receipt during the month	:	4
Total	:	37
Disposal during the month	:	5
Closing Balance	:	32

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. First Concept Production Services Private Gurgoan	AAR/44/CUS-1/5/2015 05.03.2015	Customs	<p>A. Whether the Applicant is eligible to claim the exemption under Notification No. 27/2002-Cus dated 01.03.2002 as amended by Notification No. 2008-Cus dated 01.03.2008 under the category of temporary import of leased goods?</p> <p>B. Whether the value stated in the Chartered Engineer's Certificate to be provided by the Applicant at the time of import of the said Broadcasting Equipment can be the basis of Customs Valuation?</p> <p>C. In the alternative, whether the book value of the said Broadcasting Equipment shown in the books of accounts of BS/ foreign suppliers can be the basis of Customs Valuation?</p> <p>D. In the alternative, whether depreciated value of the said Broadcasting Equipment can be the basis of Customs Valuation?</p>	Ruling No. AAR/Cus-I/26/2016 Dated 05.08.2016	

2.	M/s. Avadh Infratech	AAR/44/ST-1/10/2016/ 17.05.2016/ 23.05.2016	Service Tax	Whether the money/contribution received by company against shares and deposit from the prospective members for raising funds which can be used for achieving the sole object of the company i.e. establishing a luxurious club, is a taxable service as per provisions of the Finance Act, 1994?	Ruling No. AAR/44/ST-I/29/2016 Dated 12.08.2016	
3.	M/s. Steps Therapeutics Limited, Hyderabad	AAR/44/ST-I/13/2015 28.05.2015	Service Tax	Whether the proposed activities of undertaking Clinical Research and Clinical Pharmacology by the Applicant are taxable under the Act in light of Rule 3 of the Place of Provision Rule, 2012 as the Applicant renders the said Services to its Customers and the place of provision is located outside India?	Ruling No. AAR/44/ST- I/27/2016 Dated 12.08.2016	.
4.	M/s Middleby Celfrost Innovations Pvt. Ltd (formally known as M/s Middleby Commercial Food Innovations Pvt. Ltd.) , Gurgaon. {Wholly owned subsidiary Indian Co.}	AAR/44/CUS/27/13 13.11.2013 / 13.11.2013	Customs	Whether the Applicant is eligible to avail the benefit of exemption from payment of SAD provided under Notification No. 21/2012-Cus?	Ruling No. AAR/Cus/28/2016 Dated 12.08.2016	
5.	M/s Ibsen Singapore Pte Limited, Bangalore.	AAR/44/CUS-I/18/2015 25.06.2015/28.07.2015	Customs	“Whether selective Catalytic Reduction Honeycomb proposed to be imported are classifiable under chapter 3815 1900 or 8421 3990 of First Schedule of Customs Tariff Act, 1975?”	OrderNo. AAR/Cus/19A/2016 Dated 17.08.2016	

***- The interpretation of the order dated 22.07.2016 in the case of M/s Ni-Met Resources India Private Limited, Mumbai resulted in the case being disposed of during the month of July, 2016. On revisiting the said order, it has been observed that the subject order rejected the request of the applicant for early hearing. The case therefore, is live and to be ruled upon by the Hon'ble Bench. This case has therefore, been included in the pending cases for the month of Aug, 2016. Therefore, the opening balance for the month of Aug, 16 has been shown as 33. The error is regretted.**