

**Statement of applications/Petitions disposed during the month of Feb, 2017**

|                                  |          |           |
|----------------------------------|----------|-----------|
| <b>Opening Balance</b>           | <b>:</b> | <b>41</b> |
| <b>Receipt during the month</b>  | <b>:</b> | <b>3</b>  |
| <b>Total</b>                     | <b>:</b> | <b>44</b> |
| <b>Disposal during the month</b> | <b>:</b> | <b>1</b>  |
| <b>Closing Balance</b>           | <b>:</b> | <b>43</b> |
|                                  |          |           |

| <b>DETAILS OF APPLICATIONS/PETITIONS DISPOSED</b> |  |   |   |  |   |                |
|---|--|---|---|--|---|----------------|
| <b>Sr. No</b>                                     | <b>Name of the Applicant/Petitioner</b>                      | <b>Application/Petition</b>                 |   | <b>Question(s) on which Advance Ruling is sought</b>   | <b>Action taken during the month</b>  | <b>Remarks</b> |
|   |  | <b>No. and date of receipt/Registration</b> | <b>Whether relates to Customs / CX / Service Tax.</b> |  |   |                |
| <b>1</b>  | <b>2</b>   | <b>3</b>                                    | <b>4</b>  | <b>5</b>   | <b>6</b>  | <b>7.</b>      |
| <b>1.</b>   | M/s Gujarat Energy Transmission Corporation Limited, Gujarat | AAR/44/ST-1/19/2016<br><br>05.07.2016       | Service Tax   | <p>1.Whether the assessee is liable to include value of transmission lines, tower etc. which are owned and provided by assessee for the purpose of deriving the gross value of erection, commissioning and installation work in view of the fact that these items are not the materials which are used during the erection work like other materials cement, steel etc. used by the contractor during the erection work service and taxable as ‘Erection commissioning and installation work service and not work contract service’.</p> <p>2.If the answer to the above question is in affirmative, then whether service tax is leviable on all monetary and non-monetary consideration collected from the customers including fair market value of transmission line, tower etc supplied by GETCO to contractor for erection required to be included to determine the “Gross value” of the service provided.</p> | <b>Disposed-of as Rejected vide Authority’s order AAR/ST-1/03/2017 Dated 28.02.2017</b> | <b>Nil</b>     |