

**Statement of applications/petitions disposed during the
month of January 2019**

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|----------------------------------|----------|-----------|
| Opening Balance | : | 47 |
| Receipt during the month | : | 1 |
| Total | : | 48 |
| Disposal during the month | : | 1* |
| Closing Balance | : | 48 |
| | | |

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 |
|---------|------------------------------------------------------|--------------------------------------------------|-----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------|
| | | Application No. and date of receipt/Registration | Whether relates to Customs / CX / Service Tax | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1. | M/s. ARB Accessories Pvt. Ltd., New Delhi-110020. | AAR/44/CUS-I/17/2018 24.10.2018 | Customs | <ol style="list-style-type: none"> 1. What is the proper classification of 'Lithium-ion Cell'? whether the 'Lithium-ion Cell' classified under 'HSN 85076000'? 2. As per Notification No. 50/2017- Customs Date 30-06-2017 Sr. No. 512, 'Weather' 'Lithium-ion Cell' Basic Customs Duty will be Nil? 3. Applicable IGST Rate for 'Lithium-ion Cell'? 4. Which Notification will be applicable for 'Lithium-ion Cell'? <ol style="list-style-type: none"> (a) Notification No. 1/2017 Integrated Tax (Rate), dated the 28-06-2017 amend notification no. 19/2018- Central Tax (Rate) Date 26-07-2018 S.N. 376AA of Schedule III 18% will be applicable? (b) Notification No.1/2017 Integrated Tax (Rate), dated the 28-06-2017 amend notification no. 19/2018-Integarted Tax(Rate) Date 26-07-2018 S.N. 139 of Schedule IV 28% will be applicable? | Letter requesting for withdrawal of advance rulings application received from the applicant on 21.12.2018 and the same has been put up for directions. The withdrawal request has been approved by Hon'ble Chairperson, AAR on 15.01.2019 and the applicant was informed vide this office letter dated 17.01.2019. | Disposed off as "Withdrawn" |

Note- * means the application was already in the defect list. The withdrawal request has been approved by Hon'ble Chairperson, AAR on 15.01.2019 on the request of the applicant made vide letter dated 21.12.2018.