

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

Opening Balance	:	39
Receipt during the month	:	7
Total	:	46
Disposal during the month	:	14
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. John Distilleries Private Limited Bangalore	AAR/44/ST/33/2015 23.12.2015/28.12.2015	Service Tax	Whether Service Tax is applicable on the entire charges invoiced on the Applicant, for contractual manufacture of IMFL including value of raw materials produced by Polsons Distillery or only on the service portion of such contract, being the bottling charge/conversion charges of IMFL?	Dismissed vide Authority's Order No. AAR/ST/16/2016 dt 01/06/16	

2.	M/s H&M Hennes & Mauritz Retail Private Limited, New Delhi {Wholly owned subsidiary Indian Co.}	AAR/44/CUS/08/14 26.05.2014 / 26.05.2014	Customs	<p>A. Whether the value on the invoice raised by the overseas third party manufacturer on the Applicant is the Transaction Value and on which Customs Duty is required to be paid in terms of Section 14 of the Act read with the Customs Valuation (Determination of Values of Imported Goods) Rules 2007 (“Rules”)?</p> <p>B. Whether the Trade Mark/ License Fee and the payment made in terms of the foreign collaboration agreement by the Applicant to H&M GBC does not qualify as payment under Rule 10 (1) (c) of the Rules or any other Rule and is not required to be added to the Transaction Value of the said goods for levy of Customs Duty under the Act read with the Rules?</p> <p>C. Whether the Sales and Business Support Fee paid by the Applicant to H&M GBC does not qualify as payment under Section 10 (1) (c) of the Rules or any other Rule and is not required to be added to the Transaction Value of the said goods for levy of Customs Duty under the Act read with the Rules?</p>	Ruling No. AAR/CUS/21/2016 dt 15.07.2016	
3.	M/s H&M Hennes & Mauritz Retail Private Limited, New Delhi {Wholly owned subsidiary Indian Co.}	AAR/44/ST/12/14 19.06.2014 / 19.06.2014	Service Tax	<p>A. Whether the Trade Mark / Licence Fee and the payment made in terms of the foreign collaboration agreement by the Applicant to H&M GBC is liable to Service Tax in terms of the Finance Act, 1994?</p> <p>B. Whether the Sales and Business Support Fee paid by the Applicant to H&M GBC is liable to Service Tax in terms of the Finance Act, 1994?</p>	Ruling No. AAR/ST/20/2016 dt 15.07.2016	

4.	M/S TT Recycling Management India Private Limited, Karnataka	AAR/44/CE-I/14/2015 16.06.2015	Central Excise	1) “Whether produced ‘blended metal scrap’ can be classifiable under Chapter 7204 49 00 of the Central Excise Tariff Act, 1985? 2) Whether processing of secondary raw materials (steel scrap of difference and variable composition) into blended steel scrap is liable for payment of Central Excise duty under the provision of the Central Excise Act, 1944?	Ruling No. AAR/CE/19/2015 Dt. 15.07.2016	
5.	PARMESHWAR LAL SEVDA	AAR/44/CE/23/2015 18.09.2015 23.09.2015	Central Excise	i. Whether exemption under Notification No. 50/2003-CE dated 10.06.2003 will be available to MS Girders to be manufactured in a new rolling mill set up in the existing unit for the unexpired period. ii. Notification No. 50/2003-CE dated 10.06.2003	Disposed off vide Authority’s Order No. AAR/44/CE/19/2016 dt. 15.07.2016	
6.	M/s Nucleus Software Exports Limited, New Delhi (Resident Public Limited Company)	AAR/44/CE/24/2015 28.09.2015	Central Excise	Whether the activity of loading of business software in the Nucleus Device by the Applicant constitutes manufacture under Central Excise Law?	Ruling No. AAR/44/CE/18/2016 dt. 15.07.2016.	
7.	M/s. Steadfast Corporation Ltd., Telengana (Public Limited Company)	AAR/44/ST/25/2015 15.09.2015	Service Tax	Whether construction of railway siding for private parties is exempted from payment of service tax under Notification No. 25/2012-ST dt. 20.06.2012 as amended, vide entry no. 14 (a) there to?	Ruling No. AAR/ST/16/2016 dt. 15.07.2016	
8.	M/s. Raghava Estates & Properties Limited, Vijayawada	AAR/44/ST-I/30/2015 03.11.2015/16.11.2015	Service Tax	Whether Construction of single residential unit(s) on the individual plot(s) owned by plot owner(s) is liable to Service Tax or not in the hands of the applicant or is exempted vide Notification No. 25/2012-ST dated 20.06.2012?”	Ruling No. AAR/ST/17/2016 dt. 01.07.2016	
9.	M/s. Kochi Salem Pipeline Pvt. Ltd, Cochin	AAR/44/ST/28/2015 /13.11.2015/17.11.2015	Service Tax	Whether the applicant to avail CENVAT credit of the service tax paid by the contractors engaged in the installation, (other than civil construction service of construction of building) and utilize the same to discharge its liability to service tax on the output service?	Rejected vide Authority’s Oral Ruling No. AAR/44/ST/22/2016 dt.15.07.16	

10	M/s Maruti Suzuki India Limited, Gurgaon (Public Limited Company)	AAR/44/ST/16/13 08.08.2013 / 08.08.2013	Service Tax	Whether the activities of Applicant (i.e. Designing and Development of a prototype of a motor vehicle) are leviable to service tax under Section 66B of the Act?	Disposed off vide Authority's Order No. AAR/44/ST/17/2016 dt. 22.07.2016	
11	M/s. Global Transportation Services Private Limited, Gala No.8, 9, 10 Building No. 25, Indian Corporation Compound, Dapode, Mankoli Naka, Bhiwandi-421302 Maharashtra (Private Limited Company)	AAR/44/ST- I/01/2015 01.01.2015	Service Tax	<p>a. Whether the freight margin recovered by the Applicant from its customer in an outbound shipment not taxable under the Act in light of Rule 10 of Place of Provision Rules, 2012 on account of the fact that place of provision of service would be outside India?</p> <p>b. Whether the freight margin recovered by the Applicant from its customer or a Freight Partner in an inbound shipment exempt from levy of service tax under the Act in light of the exemption provided to transportation of goods by air under Section 66D of the Act? C. Without prejudice, whether the Applicant is liable to discharge service tax liability on or only on the amount of differential freight margin retained by the Applicant in case of both an outbound shipment and inbound shipment?</p> <p>Without prejudice, whether the Applicant shall be entitled to avail of CENVA T credit on account of input services utilized by it if its final output service, is held to be taxable under the Act?</p>	Ruling No. AAR/ST-I/23/2016 dt. 22.07.2016	

12	M/s Prajesh Marketing Ltd. 11, KK Marg Mahalaxmi, Mumbai-400034	AAR/44/CUS-I/6/2015 10.02.2015/ 22.05.2015	Customs	<p>Whether the benefit of the notification 12/2012-Cus (Sr. No. 453) is available to NSOP holder for the following categories of revenue flights proposed to be undertaken:</p> <ol style="list-style-type: none"> 1) Use by the permit holder's employees/directors/investors and their family/friends, not necessarily for business purposes. 2) Charter the aircraft to group companies for use by their employees/directors/ investors and their family/friends, not necessarily for business purposes 3) lease the aircraft to group companies for use by their employees/directors/investors and their family/friends, not necessarily for business purposes 	<p>Ruling AAR/CUS/25/2016 22.07.2016</p>	<p>No. dt.</p>
13	M/s. Sarkar & Sen Company, West Bengal	AAR/44/ST-I/16/2015 26.06.2015/31.07.2015	Service Tax	Whether applicant are eligible for exemption from payment of service tax on job work under taken inside the factory of the manufacture as per Notification No. 25/2012 ST dated 20.06.2012 as amended?	<p>Ruling No. AAR/ST/24/2016 dt. 22.07.2016</p>	
14.	M/s Ni-Met Resources (India) Pvt. Ltd, Mumbai	AAR/44/CE-I/06/2016 09.03.2016 /15.03.2016	Central Excise	<ol style="list-style-type: none"> a) Whether the above activity proposed to be carried out by the applicant would amount to “manufacture” under Section 2(f) of the Central Excise Act, 1944 or not? b) If the answer to the above question is in negative i.e. the proposed activity does not amount to manufacture, whether the applicant can clear the processed goods falling under different chapter heading/sub-heading than that of the imported goods? 	<p>Disposed off vide Authority's Order No. AAR/CE-1/18/2016 dt. 22.07.2016</p>	