

Statement of applications/Petitions disposed during the month of March, 2017

Opening Balance	:	43
Receipt during the month	:	7
Total	:	50
Disposal during the month	:	4
Closing Balance	:	46

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. BGR Mining & Infra Pvt. Ltd., Hyderabad	AAR/44/ST-1/03/2016  29.01.2016	Service Tax	<p>a) Whether service tax can be demanded by the revenue twice on the same service, once from the main contractor who does not execute the work and again from the sub contractor who actually provided the service?</p> <p>b) Whether sub-contractor is also required to discharge the liability of payment of service tax on the service provided by him as subcontractor but on which the main contractor has already discharged the entire taxable value of the service provided as per the term of the agreement between the applicant and the main contractor?</p> <p>c) Whether the service tax paid by the main contractor on the entire service value can be then treated as paid for and on behalf of the applicant?</p>	Ruling No. AAR/44/ST/1/2017 Dated 24.03.2017	
2	Isha Exim	AAR/44/CUS-1/14/2016  06.05.2016	Customs	the goods sought to be imported namely 'unflavored Supari', 'flavored Supari', 'API Supari' and 'Chikni Supari' being processed betel nut products which do not contain specified ingredients namely Lime, Katha and Tobacco but containing other flavoring material/additives are classifiable under Customs Tariff Heading 2106 90 30"	Ruling No. AAR/Cus/02/2017 Dated 31.03.2017	
3	Oliya Steel Private Limited	AAR/44/ Cus-I/32/2016 07.11.2016	Customs	Whether the goods sought to be imported is preparation of betel nut commonly known as Supari as described herein above, whether or not containing added ingredients such as food starch, spices, mulethi, menthol (favors) perfume etc., though not containing lime or katha (catechu) or tobacco, and will the resultant product be classifiable under the Chapter / Heading 21069030 as Food Preparation."	Ruling No. AAR/Cus/03/2017 Dated 31.03.2017	

4	Cerner India Health Services Pvt.Ltd.	AAR/44/ST-I/29/2016 07.09.2016	Service Tax	<p>(i) Whether the activity of mere acting as paying agent for the employees, for administrative convenience, would constitute 'an activity for consideration' and hence qualify as service in terms with section 65B (44) of the Finance Act 1994?</p> <p>(ii) If answer to Question No.1 is in the affirmative, whether the activity of making available the canteen facilities to the employees and recovering costs thereof, in course of employment, be specifically excluded from the scope of services in terms with section 65B(44)(b) of the Finance Act, 1994?.</p>	<p><b>Disposed-of as Rejected vide Authority's order AAR/ST/05/2017 Dated 31.03.2017</b></p>	
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