

**Statement of applications/petitions disposed during  
the month of September, 2019**

<b>Opening Balance</b>	<b>:</b>	<b>62</b>
<b>Receipt during the month</b>	<b>:</b>	<b>3</b>
<b>Total</b>	<b>:</b>	<b>65</b>
<b>Disposal during the month</b>	<b>:</b>	<b>3*</b>
<b>Closing Balance</b>	<b>:</b>	<b>65</b>

**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. Motorcade Private Limited, Sri Lanka.	AAR/44/CUS-I/8/2018 14.06.2018	Customs	Classification on dispute in between shipper and applicant in r/o import of filter and filter elements for internal combustion engines. Shipper believes it should be falls under CH.8421.23 and 8421.31.The applicant believes that H.S code should be 8421.99.	Application was put up before the chairperson AAR, response to their request Dt. 26.012.2018	Disposed of as rejected
2.	M/s. Geo IT & Infra Pvt. Ltd., Delhi-110092.	AAR/44/ST-I/9/2017 03.03.2017	Service Tax	The applicant question whether the proposed civil works as per their application would be exempted from service tax levy, as per S.No.14(a) of notification 25/2012 ST dt- 20.06.2012.	Application was put up before the chairperson AAR, the defects of the application have not been removed despite of ample time.	Disposed of as rejected
3.	M/s. SRC Company Infra Pvt. Ltd., Secunderabad-500026.	AAR/44/ST-I/17/2017 17.04.2017	Service Tax	Application as per notification No. 15/2014. Service Tax.	Application was put up before the chairperson AAR, the defects of the application have not been removed despite of ample time.	Disposed of as rejected

**Note-** \* means the application was already in the defect list. The applications rejected by the Hon'ble Chairperson, vide order dated 26.09.2019.

