

AUTHORITY FOR ADVANCE RULINGS
Present status of Central Excise, Customs & Service Tax applications
received for seeking advance rulings as on 31.08.2020

Sr. No.	Name of the Applicant	Application			Action taken during the month	Status as on 31.08.2020
		Application No. and date of receipt/ Registration	Date of expiry of 90 days period from the date of registration	Whether relates to Customs/ CX / Service Tax.		
1	2	3	4	5	6	7
1.	M/s. Microsoft Corporation (India) Private Limited, Gurgaon, Haryana-122002.	AAR/44/CUS-I/10/2012 04.09.2012	03.12.2012	Customs	1. Comments received from Commissioner of Custom (Import), NCH, IGIA, New Delhi and Pr. Commissioner of Customs (Air Cargo Complex), Sahar, Andheri (East), Mumbai sent to the applicant for information on 12.11.2018. 2. Hearing on merits fixed for 20.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
2.	M/s. Datacard India Private Limited, Mumbai-400102.	AAR/44/CUS-I/07/2013 16.05.2013	15.08.2013	Customs	1. Reserved for Ruling vide Auth. Order dated 23.03.2018. 2. Reply sent to the applicant in this regard vide this office letter dated 17.04.2019.	Pending
3.	M/s. ELG India Private Limited, Mumbai – 400072.	AAR/44/CUS-I/24/2013 15.10.2013	14.01.2014	Customs	1. Reserved for Ruling vide Auth. Misc. Order dated 27.10.2017. 2. Written submissions in pursuant to Auth. Misc. Order dated 27.10.2017 received from DR (CESTAT) on 15.03.2019 and sent to applicant vide this office letter dated 08.04.2019 3. Request for passing a ruling received from the applicant on 08.05.2019 and reply sent to the applicant in this regard vide this office letter dated 20.05.2019	Pending
4.	M/s. India Luxco Retail Private Limited, New Delhi-110019.	AAR/44/CUS/26/2013 13.11.2013	12.02.2014	Customs	1. Reserved for Ruling vide Auth. Order dated 23.03.2018. 2. As per direction dated 23.03.2018 to Ld. DR, written submission received on 13.04.2018.	Pending

5.	M/s. Akin Laboratories Private Limited, Hyderabad -500037.	AAR/44/CE-I/7/2015 05.05.2015	04.08.2015	Central Excise	Reserved for Ruling vide Auth. Misc. Order dated 18.08.2017	Pending
6.	M/s. Ceragem India Pvt Ltd., Gurgaon, Haryana-122002.	AAR/44/CUS/26/2015 30.11.2015	29.02.2016	Customs	Hearing on merits fixed for 27.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
7.	M/s. Andhra Pradesh State Beverages Corporation Ltd., Guntur, Andhra Pradesh-522002.	AAR/44/ST-1/01/2016 01.02.2016	31.05.2016	Service Tax	Hearing on merits fixed for 27.07.2018 was adjourned due to non-availability of Member (Customs). 2. Early Hearing Memo Filed by Applicant on 13.01.2020 .	Matter to be heard
8.	M/s. Torrecid India Private Limited, Mumbai-400053.	AAR/44/CUS-I/05/2016 31.03.2016	30.06.2016	Customs	1. Reserved for Orders on admission vide Auth. Misc. Order dated 03.11.2017 2. Written submissions in pursuant to Auth. Misc. Order dated 03.11.2017 received from DR (CESTAT) on 15.03.2019 and sent to applicant vide this office letter dated 08.04.2019	Pending
9.	M/s. Yes Bank Limited, Mumbai-400013.	AAR/44/ST-1/18/2016 01.06.2016	30.09.2016	Service Tax	Hearing on merits fixed for 20.07.2018 was adjourned due to non-availability of Member (Customs).	Matter to be heard
10.	M/s. S.K. Industries, Chandrapur, Maharashtra-442201.	AAR/44/CUS-1/21/2016 13.06.2016	12.09.2016	Customs	1. Comments received from Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Raigad, Maharashtra sent to the applicant for information on 09.10.2018 2. Hearing on merits fixed for 17.08.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
11.	M/s. SDB Diamond Bourse, Surat-395006.	AAR/44/ST-1/17/2016 21.06.2016	20.09.2016	Service Tax	1. Request for early ruling received from the applicant on 25.02.2019 and reply sent to the applicant in this regard vide this office letter dated 08.03.2019. 2. Reserved for Ruling vide Auth. Misc. Order dated 11.08.2017. 3. Reply given to party on 03.01.2020 in response to their letter. 5. Letter received from Surat Commissionerate in r/o High Court application SCA No. 3457 of 2020 dated 05.02.2020 (received in this office on 18.02.2020),	Pending

					Reply given by this office on 25.02.2020. 5. Letter dated 06.08.2020 received from Surat Commissionerate in r/o High Court application SCA No. 3457 of 2020 dated 05.02.2020 on 13.08.2020. Reply given by this office on 14.08.2020.	
12.	M/s. Amazon Seller Services, Bangalore Karnataka-560055.	AAR/44/CUS-1/26/2016 13.07.2016	12.10.2016	Customs	<p>1. Reserved for Ruling vide Auth. Misc. Order dated 04.05.2018.</p> <p>2. Written submissions of both the parties sent to each other in May, 2018.</p> <p>3. Detailed submissions received on 17.05.2019 from O/o the Commissioner of Customs (Audit), Mumbai Zone-I, regarding their views on the classification of Amazon Fire TV Stick, the matter has been put up before the Hon'ble Chairperson, AAR and action taken in this regard vide this office letters dated 28.05.2019</p> <p>4. Received showcause notice on 09.10.2019</p> <p>5. Letter written to all concerned Commissionerate dt. 21.10.2019 for requested to offer your comments in the matter at the earliest.</p> <p>6. Letter written to the concerned Commissionerate for regarding sought from your office has not been received dt. 10.12.2019.</p> <p>7. 2nd Reminder written to concerned Commissionerate on 28.01.2020 with a request to forward comments in the matter.</p>	Pending
13.	M/s. National Payment Corporation of India, Mumbai-400051.	AAR/44/S.TAX/27/2016 18.08.2016	17.11.2016	Service Tax	<p>1. Reserved for Ruling vide Auth. Order dated 23.03.2018</p> <p>2. Written submissions of DR (CESTAT) are still awaited in pursuant to Auth. Order dated 23.03.2018. 6th Reminder sent in this regard on 20.05.2019</p>	Pending
14.	M/s. National Aluminium Company Ltd., NALCO Bhavan, P/1 Nayapalli, Bhubaneswar-751013.	AAR/44/CE-I/07/2016 06.10.2016	05.01.2017	Central Excise	Admitted vide Authority's Misc. Order dated 06.10.2017.	Matter to be heard

15.	M/s. National Aluminium Company Ltd., NALCO Bhavan, P/1 Nayapalli, Bhubaneswar-751013.	AAR/44/CE-I/08/2016 06.10.2016	05.01.2017	Central Excise	1. Admitted vide Authority's Misc. Order dated 25.05.2018. 2. Hearing on merits fixed for 06.07.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
16.	M/s. Nuon Connect Private Limited, Mangalore-575001.	AAR/44/ST-I/31/2016 07.10.2016	06.01.2017	Service Tax	1. Hearing on merits fixed for 03.08.2018 was adjourned due to non-availability of Member (Customs) 2. Admitted vide Authority's Misc. Order dated 13.10.2017	Matter to be heard
17.	M/s. Allansons Pvt. Ltd., Allana House, 04 Allana Road, Colaba, Mumbai – 400001.	AAR/44/CUS-I/34/2016 22.11.2016	21.02.2017	Customs	Reserved for Orders on Admission vide Auth. Misc. Order dated 13.10.2017	Pending
18.	M/s. Gujarat Energy Transmission Corporation Limited, Gujarat-390007.	AAR/44/ST-I/38/2016 09.12.2016	08.03.2017	Service Tax	1. Reserved for Orders vide Auth. Misc. Order dated 11.05.2018 2. Admitted vide Authority's Misc. Order dated 13.10.2017	Pending
19.	M/s. Renew Solar Energy (Jharkhand Two) Pvt. Ltd., New Delhi-110066.	AAR/44/ST-I/36/2016 04.01.2017	03.04.2017	Service Tax	Reserved for Orders on Admission vide Auth. Misc. Order dated 10.11.2017	Pending
20.	M/s. Volvo Auto India Private Limited, Gurgaon, Haryana-122001.	AAR/44/CUS-I/2/2017 06.02.2017	05.05.2017	Customs	1. Hearing on merits fixed for 13.07.2018 vide Auth. Misc. Order dated 25.05.2018 was adjourned due to non-availability of Member (Customs) 2. Reply to the applicant is given on 08.08.2019 in response to applicant letter dated 01.08.2019 in which applicant requested for early hearing.	Matter to be heard
21.	M/s. Premier Polyfilm Limited, Bulandshahar, (U.P.)-203205.	AAR/44/CE-I/4/2017 08.02.2017	07.05.2017	Central Excise	1. Reserved for Orders on Admission vide Auth. Order dated 09.03.2018. 2. Written submissions received from the applicant sent to DR (CESTAT) on 04.04.2018	Pending

22.	M/s. FANUC India Private Limited, Bengaluru-560100.	AAR/44/ST-I/1/2017 09.02.2017	08.05.2017	Service Tax	1. Matter to be heard on admissibility. 2. Hearing fixed for 27.07.2018 was adjourned due to non-availability of Member (Customs). 3. Additional submissions w.r.t admissibility of the application received from the applicant on 15.06.2018 and these submissions put up for directions in Nov.2018	Matter to be heard
23.	M/s. LA TIM METAL & INDUSTRIES Ltd., Mumbai-400056.	AAR/44/CUS-I/8/2017 17.03.2017	16.06.2017	Customs	Hearing on merits fixed for 03.08.2018 vide Auth. Order dated 22.06.2018 was adjourned due to non-availability of Member (Customs)	Matter to be heard
24.	M/s. Holostic India Limited, Uttarakhand-263153.	AAR/44/CE-I/3/2017 24.03.2017	23.06.2017	Central Excise	Reserved for Orders on Admission Vide Auth. Misc. Order dated 06.04.2018.	Pending
25.	M/s.VVF (India) Ltd. Maharashtra-410208.	AAR/44/CUS-I/5/2017 24.03.2017	23.06.2017	Customs	1. Reserved for Orders vide Authority's Misc. Order dated 11.05.2018. 2. Admitted vide Authority's Misc. Order dated 03.11.2017.	Pending
26.	M/s. Ultra Tech Cement Limited, Mumbai-400093.	AAR/44/ST-I/15/2017 25.04.2017	24.07.2017	Service Tax	1. Reserved for Orders on Admission vide Auth. Misc. Order dated 16.03.2018. 2. Written submissions of both the parties received in March, 2018.	Pending
27.	M/s. S.K.B. Overseas Corporation, Kanpur (U.P.)-208001.	AAR/44/CUS-I/19/2017 30.05.2017	29.08.2017	Customs	1. Reserved for Orders vide Auth. Misc. Order dated 11.05.2018. 2. Admitted vide Authority's Misc. Order dated 01.12.2017.	Pending
28.	M/s. Indian Compressors Limited, New Delhi-110020.	AAR/44/CUS-I/25/2017 12.09.2017	11.12.2017	Customs	1. Hearing on merits fixed for 10.08.2018 vide Auth. Misc. Order dated 29.06.2018 was adjourned due to non-availability of Member (Customs). 2. Letter received on 10.10.2018 from the applicant regarding intimation of next date of hearing. Reply sent to the applicant vide this office letter dated 27.11.2018.	Matter to be heard

29.	M/s. Sunanda Polymers, New Delhi-110008.	AAR/44/CUS-I/22/2017 20.09.2017	19.12.2017	Customs	<p>1. Reserved for Orders vide Authority's Order dated 08.06.2018.</p> <p>2. Comments received from Commissioner of Customs, NS-I, JNCH, Nhava Sheva, Raigad, Maharashtra on 11.01.2019 and these comments sent to the applicant for information vide this office letter dated 16.01.2019.</p> <p>3. Admitted vide Authority's Misc. Order dated 16.02.2018.</p>	Pending
30.	M/s. UBS Exports International Pvt Ltd., Kolkata-700017.	AAR/44/CUS-I/24/2017 09.10.2017	08.01.2018	Customs	<p>1. Hearing on admissibility fixed for 06.07.2018 was adjourned due to non-availability of Member (Customs).</p> <p>2. Request for early hearing received from the applicant on 08.01.2019. Reply sent to the applicant in this regard vide this office letter dated 08.01.2019.</p>	Matter to be heard
31.	M/s. Greenlight Planet India Pvt Ltd., Maharashtra-400018.	AAR/44/CUS-I/26/2017 16.10.2017	15.01.2018	Customs	<p>1. Admitted vide Authority's Order dated 22.06.2018.</p> <p>2. Matter to be heard on merits</p>	Matter to be heard
32.	M/s. Apple India Pvt. Ltd, Bangalore, Karnataka-560001.	AAR/44/CUS-I/27/2017 08.01.2018	07.04.2018	Customs	<p>1. Hearing on merits fixed for 10.08.2018 was adjourned due to non-availability of Member (Customs)</p> <p>2. Comments received from Pr. Commissioner of Customs, Chennai-VIIth Commissionerate sent to the applicant for information vide this office letter dated 10.09.2018</p> <p>3. Comments from Pr. Commissioner of Customs, Kolkata (Airport & Administration) are still awaited. 3rd Reminder sent in this regard on 20.05.2019</p>	Matter to be heard

33.	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055.	AAR/44/CUS-I/1/2018 02.02.2018	01.05.2018	Customs	1. Comments received from O/o the Pr. Commissioner of Customs, Air Cargo Import, NCH, Near IGI Airport, New Delhi -110037 on 11.03.2019 and sent to the applicant for information vide this office letter dated 08.04.2019. 2. Matter due on admission	Matter to be heard
34.	M/s. Amazon Seller Services Pvt Ltd, Bangalore-560055.	AAR/44/CUS-I/3/2018 09.03.2018	08.06.2018	Customs	1. Comments received on 12.10.2018 and sent to the applicant on 17.10.2018 2. Matter due on admission	Matter to be heard
35.	M/s Synthite Industries Limited, Andhra Pradesh-523212.	AAR/44/CUS-I/2/2018 14.03.2018	13.06.2018	Customs	1. Comments received from O/o the Commissioner of Customs, Chennai II Commissionerate on 18.03.2019 and sent to the applicant for information vide this office letter dated 08.04.2019 2. Matter due on admission.	Matter to be heard
36.	M/s. Amazon Wholesale India Pvt Ltd, New Delhi-110017.	AAR/44/CUS-I/4/2018 27.03.2018	26.06.2018	Customs	1. Comments received on 12.10.2018 and sent to the applicant on 17.10.2018. 2. Matter due on admission	Matter to be heard
37.	M/s. Kinect Power Private Limited, Noida-201301.	AAR/44/CUS-I/5/2018 23.05.2018	22.08.2018	Customs	1. Comments received on 03.07.2018 and sent to the applicant on 04.07.2018 2. Matter due on admission	Matter to be heard
38.	M/s. Gabriel India Limited, Pune-410501.	AAR/44/CUS-I/6/2018 31.05.2018	30.08.2018	Customs	1. Comments received on 12.10.2018 and sent to the applicant for information on 17.10.2018 2. Matter due on admission 3. Applicant has submitted copy of the order passed by Chennai Customs Authorities on 22.11.2018	Matter to be heard
39.	M/s. L.G. Electronics India Private Limited, Greater Noida, U.P.-201306.	AAR/44/CUS-I/7/2018 22.06.2018	21.09.2018	Customs	1. Comments received on 05.02.2019 and sent to the applicant vide this office letter dated 12.02.2019 2. Matter due on admission 3. Letter dt. 8.6.2020 request for withdrawal of	Matter to be heard

					application dt 6.6.2018 4. Letter sent to the applicant dt. 20.07.2020 regarding withdrawal.	
40.	M/s. Agro Tech Foods Ltd., Secunderabad-500003.	AAR/44/CUS-I/9/2018 06.07.2018	05.10.2018	Customs	1. Comments still awaited. 2. 4 th Reminder sent to the Commissionerate to furnish comments returned undelivered. Talked in this regard to applicant's counsel to furnish correct address of jurisdictional Commissionerate. The counsel of the applicant appeared in person in AAR on 05.03.2019 and filled correct address of jurisdictional Commissionerate in Column No.17 of Form AAR(CUS-I) of advance rulings application 3. Letter sent to O/o the Commissioner of Customs (Preventive), Kolkata enclosing thereunder application and its enclosures to furnish comments on 08.04.2019. Reminder sent to the Commissionerate to expedite the comments on 20.05.2019 4. 3 rd reminder sent to Concern Commissionerate for seeking comments, letter dt. 22.07.2020	Comments awaited
41.	M/s. Sigma- Byte Computers Pvt Ltd., Maharashtra-400013.	AAR /44/CUS-I/10/2018 12.07.2018	11.10.2018	Customs	1. Comments received on 11.09.2018 and sent to applicant on 12.09.2018 2. Matter due on Admission 3. Request for furnishing a copy of response submitted by Revenue/Department and early hearing received from the Authorized Representative of the applicant (TLC Legal) on 03.01.2019. Reply sent in this regard to the Authorized Representative of the applicant vide this office letter dated 08.01.2019	Matter to be heard
42.	M/s. Yaga Technologies Pvt Ltd., Hyderabad-500062.	AAR/44/CUS-I/11/2018 26.07.2018	25.10.2018	Customs	1. Comments received from O/o the Chennai, Customs House, 60, Rajaji Salai, Chennai, and sent to the applicant for information on 14.11.2018 2. Matter due on Admission	Matter to be heard

43.	M/s. H P India Sales Pvt Ltd., Bangalore-560030.	AAR/44/CUS-I/12/2018 01.08.2018	30.11.2018	Customs	1. Comments received from O/o the Commissioner of Customs, Air Cargo, Andheri East, Mumbai and sent to the applicant for information on 17.10.2018. 2. Matter due on Admission	Matter to be heard
44.	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055.	AAR/44/CUS-I/13/2018 10.09.2018	09.12.2018	Customs	1. Comments received from O/o the Commissioner of Customs, Air Cargo Import, NCH, Near IGI Airport, New Delhi -110037 on 05.03.2019 and sent to the applicant for information vide this office letter dated 08.04.2019 2. Matter due on Admission.	Matter to be heard
45.	M/s. Guess? India Private Limited, Gurugram, Haryana-122018.	AAR/44/CUS-I/14/2018 08.10.2018	07.01.2019	Customs	1. Comments still awaited from 01 Commissionerate. 6 th reminder sent in this regard on 20.05.2019 2. Comments received from 05 Commissionerates and sent to the applicant for information 3. Rebuttal to the comments received from the applicant on 08.04.2019 and sent to Jurisdictional Commissionerates and DR (CESTAT) on 25.04.2019. 4. Comments still awaited from 01 Commissionerate. 6 th reminder sent in this regard on 20.05.2019 5. 7 th reminder sent to Principal Commissioner Chennai-I (Airport) on 27.08.2019. 6. Letter received from the applicant for requesting early hearing on 26.02.2020. 7. Letter sent to the applicant in respect of early hearing request on 02.03.2020	Comments awaited
46.	M/s. Isha Exim, Kolkata, West Bengal-700053.	AAR/44/CUS-I/16/2016 16.10.2018	15.01.2019	Customs	1. Comments received from both Commissionerate and sent to the applicant on 16.11.2018 and 19.11.2018 2. Matter due on Admission. 3. Letter received 22.10.2019 for Re-examination of the application. 4. Letter sent to the Pr. Commissioner of	Matter to be heard

					Customs(Import),JawaharlalNehru Customs House,Sheva Tal-Urban,Dist Raigad, Maharashtra for Re-examination request to view on the matter for further submission to the Authority.	
47.	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055.	AAR/44/CUS-I/15/2018 17.10.2018	16.01.2019	Customs	1. Comments received on 05.02.2019 and sent to the applicant for information vide this office letter dated 12.02.2019 2. Matter due on admission.	Matter to be heard
48.	M/s. Om Computronix, D-4/1, 1 st Floor (Backside), Okhla Industrial Area, Phase-2, New Delhi-110020.	AAR/44/CUS-I/18/2018 21.12.2018	20.03.2019	Customs	1. Comments still awaited from 02 Commissionerates. 3 rd reminder sent in this regard on 20.05.2019 2. Comments from 03 Commissionerates received and sent to the applicant for information. 3. An e-mail received on 16.04.2019 from O/o the Commissioner of Customs (Import), ICD PPG, Delhi regarding not receiving the application and its enclosures filed by M/s. Om Computronix. Reply sent in this regard on 25.04.2019. 4. 3 rd reminder sent to the Commissionerate for giving comments on dated 20.05.2019. 5. 4 th reminder sent to the Commissionerate for giving comments on dated 26.09.2019 6. 5 th reminder sent to the Commissionerate for giving comments on dated 22.07.2020	Comments awaited
49.	M/s. Neeva Enterprises, Gujarat-396195.	AAR/44/CUS-I/2/2019 28.02.2019	28.05.2019	Customs	1. Comments received from O/o the Pr. Commissioner of Customs, Navrangpura, Ahmedabad on 29.04.2019. 2. Comments sent to the applicant on 02.05.2019. 3. Submissions received from the applicant on 27.05.2019 in response to comments dated 29.04.2019 from O/o the Pr. Commissioner of Customs,	Comments awaited

					Navrangpura, Ahmedabad. 4. Comments received on 03.06.2019 from O/o the Commissioner of Customs, JNCH, Nhava Sheva, Raigad, Maharashtra. 5. Letter sent to the applicant on 28.11.2019.	
50.	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055.	AAR/44/CUS-I/5/2019 05.03.2019	02.06.2019	Customs	1. Letter sent to O/o the Pr. Commissioner of Customs (Import), Air Cargo Import, NCH, Near IGI Airport, New Delhi enclosing thereunder application and its enclosures to furnish comments on 07.05.2019 2. Comments still awaited. 3. Reminder sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 21.08.2019 for seeking comments. 4. 2 nd Reminder sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 20.08.2020 for seeking comments.	Comments awaited
51.	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055.	AAR/44/CUS-I/7/2019 15.03.2019	12.06.2019	Customs	1. Letter sent to O/o the Pr. Commissioner of Customs (Import), Air Cargo Import, NCH, Near IGI Airport, New Delhi enclosing thereunder application and its enclosures to furnish comments on 07.05.2019 2. 1 st Reminder Sent to the Concern Commissionerate for seeking comments on 21.08.2019. 3. Comments received on 14.11.2019 from the principal commissioner of Customs (Import), NCH, New Delhi. 4. Comments received on 14.01.2020 from the principal commissioner of Customs (Import), NCH, New Delhi and copy sent to DR.	Pending

52.	M/s. Toyota Kirloskar Motor Pvt Ltd., Karnataka-562109	AAR/44/CUS-I/10/2019 15.05.2019	12.08.2019	Customs	<p>1. Letter sent to Jurisdictional Commissionerate for comments on 31.05.2019.</p> <p>2. Comments received from O/o the Commissioner of Customs (Preventive), Vijaywada, (Andhra Pradesh).</p> <p>3. Comments received from Chennai-II commissionerate on 19.07.2019.</p> <p>3. Letter sent to the applicant on 04.11.2019 in response to his letter 17.10.2019.</p>	Comments awaited
53.	M/s. Harmony Plastics Pvt Ltd., A-207, Road No. 11, Mewar Industrial Area, Madri, Udaipur, Rajasthan-313003.	AAR/44/CUS-I/4/2019 16.05.2019	13.08.2019	Customs	<p>1. Letter sent to Commissioner of Customs, Jaipur for comments on 27.05.2019.</p> <p>2. Comments received from O/o the Commissioner of Customs (Jodhpur), NCR Building, Statue Circle, Jaipur on 20.06.2019 .</p>	Pending
54.	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055.	AAR/44/CUS-I/12/2019 16.05.2019	13.08.2019	Customs	<p>Waiting for CBIC reply to designate Commissionerate as per regulation 10 of AAR (CECST) Procedure Regulations, 2005.</p> <p>2. Letter received from CBIC dt.17.06.2019 for designating of commissioner.</p> <p>3. Letter sent to Jurisdictional Commissionerate for comments on 13.08.2019.</p> <p>4. Comments received from the respective jurisdictional Commissionerate on 04.10.2019</p>	Pending
55.	M/s. Tirupati Balaji Overseas, K 47/253, Katuwapura, Varanasi-221001.	AAR/44/CUS-I/9/2019 23.05.2019	20.08.2019	Customs	<p>Revised defect free application received on 23.05.2019</p> <p>2. Copy of application sent to concerned Commissionerate on 03.06.2019.</p> <p>3. Comments received from O/o the Commissioner of Customs, JNCH, Nheva Sheva, Maharashtra on 26.06.2019.</p>	Pending
56.	M/s Zimplistic Pte. Ltd., 83 Science Park Drive, Singapore-118258	AAR/44/CUS-I/3/2019 24.05.2019	21.08.2019	Customs	Revised defect free application received on 24.05.2019.	Pending

					<p>2. Copy of application sent to concerned Commissionerate on 07.06.2019.</p> <p>3. Reminder sent to jurisdictional commissionerate on 13.08.2019.</p> <p>4. copy of application again sent to Chennai Commissionerate on 03.09.2019</p> <p>5. Reminder sent to jurisdictional commissionerate on 25.08.2020.</p>	
57	M/s BASF India Ltd., The Capital, A Wind, 1204-C, 12 th Floor, P.No. C-70, G-Block, Bandra Kurla Complex, Bandra East, Maharashtra.	AAR/44/CUS-I/13/2019 03.06.2019	02.09.2019	Customs	<p>1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 13.06.2019</p> <p>2. CBIC vide their letter dated 25.06.2019 appointed the Pr. Commissioner of Customs, Air Cargo, NCH, Near IGI Airport, New Delhi.</p> <p>3. Copy of application sent to the Pr. Commissioner of Customs, Air Cargo, NCH, Near IGI Airport, New Delhi on 04.07.2019 for seeking comments.</p> <p>4. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 09.07.2019.</p> <p>5. Letter received from the O/o the principal commissioner of Customs (Import) for the application was not received on 10.07.2019.</p> <p>6. Reminder sent to the O/o the principal commissioner of Customs (Import),NCH, New Delhi for giving comments on dated 09.08.2019.</p> <p>7. Comments received on 28.09.2019 from the principal commissioner of Customs (Import),NCH, New Delhi.</p>	Pending

58	M/s Siemens Health Care Private Limited, Unit No. 9A, 9 th Floor, North Tower, Godrej One, Pirojshanagar, Eastern Express, Highway Vikhroli East, Mumbai, Maharashtra-400079	AAR/44/CUS-I/14/2019 dated 04.06.2019	03.09.2019	Customs	<p>1. Deficiency memo issued on 25.06.2019.</p> <p>2. Letter received from applicant for full fill the deficiency on 11.07.2019.</p> <p>3. Copy of application sent to all the Commissionerate which are shown in Column No. 17 of the application on 30.07.2019.</p> <p>4. Letter sent to the Additional Commissioner O/o the principal commissioner of Customs Air cargo complex, meenabakkam, Chennai-600027, on 05.09.2019 for taking action on letter no AAR/44/CUS-I/14/2019/1216-1221, dt 30.07.209.</p> <p>5. Comments received on 16.09.2019 from the O/o the principal commissioner of Customs Air cargo complex, Devanahalli, Bengaluru.</p> <p>6. Comments received on 04.10.2019 from the O/o the commissioner of Customs Chennai-II Custom House,60,Rajaji Salai,Chennai-600001</p> <p>7. Reminder Sent to Concern Commissionerates for seeking Comments on 26.08.2020</p>	Pending
59	M/s Sharp Business Systems (India) Private Limited, First Floor, P.No. 51, Okhla Industrial Area, Phase-3, Near Modi Mill, New Delhi-110020	AAR/44/CUS-I/15/2019 dated 25.07.2019	24.10.2019	Customs	<p>1. Copy of application sent to all the Commissionerate which are shown in Column No. 17 of the application, on 13.09.2019</p> <p>2. Applicant letter for expedite the ruling was received on 11.02.2020 and reply given on 12.02.2020</p> <p>3. Reminder sent to the O/o the commissioner of Customs (Import),Chennai Customs, Customs House,60, Raja Ji Salai, Chennai-600001..for seeking Comments.</p>	Comments awaited

60	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/16/2019 dated 02.08.2019	01.11.2019	Customs	<p>1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 06.09.2019</p> <p>2. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 01.10.2019.</p> <p>3. Copy of application sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 10.10.2019 for seeking comments.</p> <p>4. Comments received on 14.01.2020 from the principal commissioner of Customs (Import), NCH, New Delhi. And sent copy sent to DR.</p>	Comments awaited
61	M/s. Gemini Edibles & Fats India Pvt Ltd., Banjara Hills, Hyderabad, Telangana-500034	AAR/44/CUS-I/11/2019 09.05.2019		Customs	<p>1. Deficiency has been fulfilled; hence complete application has been taken in the month of August, 2019 for n/a.</p> <p>2. Comments received from O/o the Principal Commissioner of Customs. Custom House, Port Area, Visakha Patnam dt. 04.10.2019</p>	Pending
62	M/s Evans Consoles Corporation, 1616-27, Avenue, N.E. Calgary, Alberta, T2E8W4 Canada	AAR/44/Cus-I/6/2019 dated 21.08.2019	20.11.2019	Customs	<p>1. Copy of application sent to the Commissioner of Customs, Nhava Sheva (general) Commissionerate, Jawaharlal Nehru Customs House, Tal: Uran, District Raigad-400707.</p> <p>2. Reminder sent to the C/o Customs Nhava Sheva (General) Commissionerate Jawaharlal Nehru Customs House, Tal Uran District Raigad Maharashtra-400707.</p> <p>3. Reminder-II sent to the Commissioner of Customs Nhava Sheva – V, Jawaharlal Nehru Customs House, Nhava Sheva, TAL: Uran, Dist: Raigad, Maharashtra-400707.</p>	Comments awaited
63	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/18/2019 dated 11.09.2019	10.12.2019	Customs	Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 17.09.2019	

					<p>2. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 09.10.2019.</p> <p>3. Copy of application sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 15.10.2019 for seeking comments.</p> <p>4. Comments received on 14.01.2020 from the principal commissioner of Customs (Import), NCH, New Delhi and copy sent to DR.</p>	
64	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/19/2019 dated 11.09.2019	10.12.2019	Customs	<p>1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 19.09.2019</p> <p>2. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 22.10.2019.</p> <p>3. Copy of application sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 01.11.2019 for seeking comments.</p> <p>4. Reminder sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 20.08.2020 for seeking comments.</p>	Pending
65	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/20/2019 dated 11.09.2019	10.12.2019	Customs	<p>1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 19.09.2019</p> <p>2. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 22.10.2019.</p> <p>3. Copy of application sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 01.11.2019 for seeking comments.</p>	Pending

					4. Comments received on 16.01.2020 from the principal commissioner of Customs (Import),NCH, New Delhi and copy sent to DR.	
66	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/21/2019 dated 16.09.2019	15.12.2019	Customs	<p>1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 25.09.2019</p> <p>2. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 22.10.2019.</p> <p>3. Copy of application sent to the Pr. Commissioner of Customs (Import), Air Cargo, NCH, Near IGI Airport, New Delhi on 01.11.2019 for seeking comments.</p> <p>4. Comments received on 16.01.2020 from the principal commissioner of Customs (Import),NCH, New Delhi and copy sent to DR.</p>	Pending
67	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/22/2019 dated 20.09.2019	19.12.2019	Customs	<p>Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 25.09.2019.</p> <p>2. Copy of application sent to the Pr. Commr (Import), New Delhi on 11.11.2019 for seeking comments.</p>	Pending
68	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/26/2019 dated 11.11.2019	10.02.2019	Customs	<p>Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 28.11.2019.</p> <p>2. Copy of application sent to the Pr. Commr (Import), New Delhi on 11.11.2019 for seeking comments.</p>	Pending

69	M/s Globe Impex, Shop No. 108, Old Lajpat Rai Market, Chandni Chowk, Delhi-110006	AAR/44/CUS-I/28/2019 dated 10.12.2019	10.03.2020	Customs	<p>Copy of application sent to the Commissioner of Customs, (Port-V), JNCH, Nhavasheva, Tal: Uran, District Raigad-400707 on 18.12.2019.</p> <p>2. Copy of application sent to the Commr of Customs (Port-V), JNCH, Nhavasheva, Tal: Uran, district-Raigad, Maharashtra on 23.12.2019 for seeking comments.</p> <p>3. Comments received from concerned jurisdictional commissionerate on 05.03.2020</p> <p>4. Letter received from the O/o the Globe Impex shop no-108, old lajpat rai market Chandni Chowk, Delhi-110006 for requesting the Comments.</p> <p>5. Letter sent to the applicant regarding the Comments that we can't provided according to the Authority passed order in term of sub-section (2) of section 28-I of Customs Act, 1962.</p> <p>6. Copy of Rent agreement received in this office on 23.06.2020 for proof of address changed.</p>	Pending
70	M.s. Welspun India Limited, Welspun House, 6 th Floor, Kamala Mills Compound, Senapati Bapat Marg, Lower Parel (W), Mumbai-400013	AAR/44/CUS-I/22/2016 dated 10.12.2019		Central Excise	<p>1. Letter received from O/o the Commissioner of Central Tax, Kutch Gandhidham regarding Representation against Ruling No. AAR/CE /01 / 2018 dt. 18.11.2019 .</p> <p>2. Letter written to the Chief Commissioner (AR), Customs (CESTAT), Delhi dt. 11.12.2019 for their views.</p> <p>3. Hearing held on 29.01.2020 for which letter was sent to concerned authorities on 24.01.2020. The case is adjourned for 05.03.2020. The case is again adjourned for 20.03.2020.</p>	
71	M/s Ingram Micro India Private Limited 5 th Floor, A wing Empire Plaza, LBS Marg, Gandhi Nagar, Vikhroli West, Mumbai - 400079	AAR/44/CUS-I/27/2019 dated 27.11.2019	26.02.2019	Customs	<p>Deficiency memo issued to the applicant dt. 03.12.2019</p> <p>2. Letter got back to this office with remarks "Left" on 03.12.2019.</p>	

					<p>3. Again issued deficiency memo on 12.12.2019 to the same address as per telephonic discussion on 11.12.2019.</p> <p>4. Applicant response to the Deficiency memo on 24.12.2019 and removed the deficiency.</p>	
72	M/s. King Kaveri Trading Company B-6026, 6th floor, Bima Office Permises CS Ltd, plot No 119, Iron & Steel Market, Kalamboli, Navi Mumbai- 410218	AAR/44/CUSI/25/2019 21.11.2019	20.02.2020	Customs	<p>Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 28.11.2019.</p> <p>2. 1st Reminder sent to the applicant dt. 09.01.2020 for fulfill the deficiency.</p> <p>3. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 13.01.2020.</p> <p>4. Letter along with copy of application sent to concerned Jurisdictional Commissionerate for seeking comments and Chief Commissioner (AR), CESTAT.</p> <p>5. Reminder written to the jurisdictional commissionerate on 23.07.2020</p>	Reply Awaited
73	M/s. Amazon Seller Services Pvt Ltd., Bangalore-560055	AAR/44/CUS-I/01/2020 dated 09.01.2020	08.03.2020	Customs	<p>Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 14.01.2020.</p> <p>2. Copy of application sent to the Pr. Commr (Import), New Delhi on 13.03.2020 for seeking comments.</p>	Reply Awaited

74.	M/s. Larsen & Toubro Limited – Construction Heavy Civil Infra Division, TC- III, Tower A, 4th Floor, P.B. No. 979, Mount Poonamallee Road, Manapakkam, Chennai- 600089.	AAR/44/CUSI/24/2019 14.10.2019 / 21.02.2020	21.05.2020	Customs	Letter written to the applicant on 03.03.2020 to supply five more sets of documents as mentioned in letter dated 21.02.2020. 2. Sets received on 11.05.2020. 3. Letter written to concerned jurisdictional Commissionerate on 13.05.2020 4. Comments received from concerned jurisdictional Commissionerate on 22.07.2020 i.e Chennai-II	Pending
75.	M/s Perfect Trading Co., Shop No. 3, WZ-32, Asalatpur, Janakpuri, New Delhi-110058	AAR/44/CUSI/02/2020 Dated 07.02.2020	07.05.2020	Customs	4. Letter written to concerned jurisdictional commissionerate on 04.03.2020	Comments awaited
76.	M/s. The Nut Co. Gandhi Gali, Fatehpuri, Delhi-110006	AAR/44/CUSI/07/2020 Dated 05.03.2020	04.06.2020	Customs	1. Letter written to concerned jurisdictional commissionerates for seeking Comments on 16.03.2020 2. Comments received on 28.07.2020 from the Commissioner (NS-I) Jawaharlal Nehru Custom House, Nhava Sheva Tal-Uran, Dist-Raigad, Maharashtra-400707.	Comment Reply awaited
77.	M/s Spraytec India Limited, 203- A/A, DDA Building No. 2, District Centre, Janakpuri, New Delhi- 110058	AAR/44/CUS-I/06/2020 dated 19.03.2020	18.06.2020	Customs	1. Deficiency memo issued 12.03.2020 2. Applicant response to the Deficiency memo on 19.03.2020 and removed the deficiency. 3. Letter written to concerned jurisdictional commissionerates for seeking Comments on 14.08.2020	

78.	M/s Jabil Circuit India Pvt Ltd, B-26, MIDC, Industrial Area, Ranjan Gaon, Taluka-Shirur, District-Pune, Maharashtra-412220	AAR/44/CUS-I/05/2020 dated 24.02.2020	23.05.2020	Customs	1. Deficiency memo issued on 12.03.2020 2. Applicant response to the Deficiency memo on 11.05.2020 and removed the deficiency. 3. Letter sent to Concern Commissionerate for seeking Comments on 13.05.2020 4. Deficiency memo sent to the applicant on 06.07.2020.	Comment Reply awaited
79.	M/s Marsap Services Pvt Ltd., 29, Ujagar Industrial Estate, W.T.P., Road, Deonar, Mumbai-400088	AAR/44/CUSI/03/2020 dated 17.02.2020	16.05.2020	Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 03.03.2020 2. Applicant response to the Deficiency memo on 29.06.2020 and removed the deficiency. 3. Letter sent to Concern Commissionerate for seeking Comments on 08.07.2020	Reply awaited from the applicant
80.	M/s. Chandrakala Associates No.19, Venkatachalam Lane, Devarajamudali street, Chennai-600003,	AAR/44/CUSI/08/2020 dated 10.06.2020	09.09.2020	Customs	Letter sent to Concern Commissionerate for seeking Comments on 23.06.2020	
80.	M/s G.G. Enterprises Khasra No.28/24/08, Village Badli, Delhi, North Delhi-110042.	AAR/44/CUSI/10/2020 dated 06.07.2020	05.10.2020	Customs	1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 14.01.2020. 2. Letter sent to Concern Commissionerate for seeking Comments on 26.08.2020	Reply Awaited
81.	M/s Sarveshwari Industries 37A/1, Govindpuri, Kalka Ji, New Delhi-110019	AAR/44/CUSI/11/2020 dated 28.07.2020	27.10.2020	Customs	1. Letter sent to Concern Commissionerate for seeking Comments on 29.07.2020	Reply Awaited
82.	M/s. Inspiration Idea Innovation & productions Private limited Liberty House, /42, Punjabi Bagh New Delhi-110026.	AAR/44/CUS-I/09/2020 dated 03.07.2020 / 05.08.2020	04.11.2020	Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 10.07.2020 2. Applicant response to the Deficiency memo on	Reply awaited

					10.07.2020 and removed the deficiency on 05.08.2020 3. Letter sent to Concern Commissionerate for seeking Comments on 11.08.2020	
83.	M/s. Amazon Seller Services Pvt Ltd.,Bangalore-560055	AAR/44/CUS-I/13/2020 dated 04.08.2020	03.11.2020	Customs	Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 13.08.2020.	Reply Awaited
84.	M/s. Amazon Seller Services Pvt Ltd.,Bangalore-560055	AAR/44/CUS-I/14/2020 dated 17.08.2020	16.11.2020	Customs	Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 25.08.2020.	Reply Awaited
85.	M/s. Amazon Seller Services Pvt Ltd.,Bangalore-560055	AAR/44/CUS-I/15/2020 dated 17.08.2020	16.11.2020	Customs	Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 25.08.2020.	Reply Awaited
86.	M/s. Amazon Seller Services Pvt Ltd.,Bangalore-560055	AAR/44/CUS-I/16/2020 dated 17.08.2020	16.11.2020	Customs	Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 25.08.2020.	Reply Awaited
87	M/s Sharik Salim Zaveri	AAR/44/CUS-I/17/2020 dated 28.08.2020	27.11.2020	Customs	Letter sent to Concern Commissionerate on 28.08.2020 for seeking Comments and copy to CESTAT.	Reply Awaited

Application Received for Seeking Advance Rulings as on 31.08.2020 in which Defect Memo have been raised

S. No.	Name of the Applicant	Application No. and date of receipt	Date of expiry of 90 days period from the date of registration	Whether relates to Customs / CX/ST	Action taken during the month	Status as on 30.04.2020
1.	M/s. Tenny Jose Ltd., Chembukavu Thrissur, Kerala - 680020	AAR/44/CUS-I/17/2019 02.09.2019		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 13.09.2019. No reply received from Applicant till date.	
2.	Sh. Shailesh Aggarwal house No 33, Sector 12, Panchkula, Haryana, India - 134109	AAR/44/CUSI/23/2019 02.09.2019		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 11.10.2019. Letter written to party on 17.12.2019 in response to their letter dated 22.11.2019 (received on 27.11.2019)	
3.	M/s. Dow Agro Sciences India Pvt Ltd., 12th Floor, Atria Building, The V Ascendas IT Park, Madhapur, Hyderabad-500081. Telangana	AAR/44/CUS-I/04/2020 dated 17.02.2020		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 03.03.2020 Again application received on 11.05.2020, it was examined and found defected. Letter written on 18.05.2020 to the applicant for remove the defect.	Reply awaited from the applicant.
4.	M/s. ECI Telecom Ltd regd. Office 7th Floor, North Side, Empire Plaza I, Lal Bahadur Shastri Marg, Vikhroli West, Mumbai-400083.	AAR/44/CUS-I/12/2020 31.07.2020		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 04.08.2020.	Reply awaited from the applicant