

AUTHORITY FOR ADVANCE RULINGS
Present status of Central Excise, Customs & Service Tax applications
received for seeking advance rulings as on 31.01.2020

Sr. No.	Name of the Applicant	Application			Action taken during the month	Status as on 31.01.2020
		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 the respective jurisdictional Commissionerate and 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. Dereserved for Ruling vide Auth. Order dated 03.08.2018 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. Dereserved for Ruling vide Auth. Order dated 03.08.2018. 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. Dereserved for Ruling vide Auth. Order dated 03.08.2018 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	Dereserved for Ruling vide Auth. Order dated 03.08.2018	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. Dereserved for Ruling vide Auth. Order dated 03.08.2018 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 from the respective jurisdictional Commissionerate and 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	<p>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.</p> <p>2. Dereserved for Ruling vide Auth. Order dated 03.08.2018</p> <p>3. Reply given to applicant on 03.01.2020 in response to their letter.</p>	Pending
12.	M/s. Amazon Seller Services, Bangalore Karnataka-560055.	AAR/44/CUS-1/26/2016 13.07.2016	12.10.2016	Customs	<p>1. Dereserved for Ruling vide Auth. Order dated 03.08.2018.</p> <p>2. Written submissions of both the parties sent to each other in May, 2018.</p> <p>3. Comments received from the respective jurisdictional Commissionerate.</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. Dereserved for Ruling vide Auth. Order dated 03.08.2018</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	<p>1. Admitted vide Authority's Misc. Order dated 25.05.2018.</p> <p>2. Hearing on merits fixed for 06.07.2018 was adjourned due to non-availability of Member (Customs)</p>	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. Allanasons Pvt. Ltd., Allana House,04 Allana Road, Colaba, Mumbai – 400001.	AAR/44/ CUS-I/34/2016 22.11.2016	21.02.2017	Customs	Dereserved for Ruling vide Auth. Order dated 03.08.2018	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. Dereserved for Ruling vide Auth. Order dated 03.08.2018 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	Dereserved for Ruling vide Auth. Order dated 03.08.2018	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. Dereserved for Ruling vide Auth. Order dated 03.08.2018. 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	Matter to be heard

					directions in Nov.2018	
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	Dereserved for Ruling vide Auth. Order dated 03.08.2018.	Pending
25.	M/s.VVF (India) Ltd. Maharashtra-410208.	AAR/44/CUS-I/5/2017 24.03.2017	23.06.2017	Customs	1. Dereserved for Ruling vide Auth. Order dated 03.08.2018 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. Dereserved for Ruling vide Auth. Order dated 03.08.2018. 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. Dereserved for Ruling vide Auth. Order dated 03.08.2018. 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. Dereserved for Ruling vide Auth. Order dated 03.08.2018.</p> <p>2. Comments received from the respective jurisdictional Commissionerate 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 the respective jurisdictional Commissionerate and 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 the respective jurisdictional Commissionerate 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 the respective jurisdictional Commissionerate 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	Matter to be heard
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 Letter sent to O/o the Commissioner of Customs (Preventive), Kolkata enclosing thereunder application and its enclosures to furnish comments on 08.04.2019	Comments awaited
41.	M/s. Sigma- Byte Computers Pvt. Ltd., Maharastra-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	Matter to be heard

					2. Matter due on Admission	
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. Matter due on admission 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 the respective jurisdictional Commissionerate 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/14/2014 08.10.2018	07.01.2019	Customs	1. Comments still awaited from 01 Commissionerate. 2. Comments received from 05 Commissionerate 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.	Comments awaited
46.	M/s. Isha Exim, Kolkata, West Bengal-700053.	AAR/44/CUS-I/16/2018 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 concerned jurisdiction for re-	Matter to be heard

					examination request of 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	<p>1. Comments received on 05.02.2019 and sent to the applicant for information vide this office letter dated 12.02.2019</p> <p>2. Matter due on admission.</p>	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	<p>1. Comments still awaited from 02 Commissionerates.</p> <p>2. Comments from 03 Commissionerates received and sent to the applicant for information</p> <p>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.</p>	Comments awaited
49.	M/s. Neeva Enterprises, Gujarat-396195.	AAR/44/CUS-I/2/2019 28.02.2019	28.05.2019	Customs	<p>1. Comments received from the respective jurisdictional Commissionerate</p> <p>2. 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, Navrangpura, Ahmedabad.</p>	Applicant Comments awaited.

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 concerned jurisdictional Commissionerate enclosing thereunder application and its enclosures to furnish comments on 07.05.2019 2. Comments still awaited.	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 concerned jurisdictional Commissionerate enclosing thereunder application and its enclosures to furnish comments on 07.05.2019 2. Comments from the jurisdictional Commissionerate has been received on 14.11.2019. 3. Comments received on 14.01.2020 from the jurisdictional Commissionerate.	Pending
52.	M/s. Toyota Kirloskar Motor Pvt. Ltd., Karnataka – 562109	AAR/44/CUS-I/10/2019 15.05.2019	12.08.2019	Customs	1. Letter sent to Jurisdictional Commissionerate for comments on 31.05.2019. 2. Comments received from the respective jurisdictional Commissionerate.	Pending
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	1. Letter sent to concerned jurisdictional Commissionerate for comments on 27.05.2019. 2. Comments received from the respective jurisdictional Commissionerate.	Pending
54.	M/s. Amazon Seller Services Pvt. Ltd., Bangalore-560055.	AAR/44/CUS-I/12/2019 16.05.2019	13.08.2019	Customs	Waiting for CBIC reply to designate Commissionerate as per regulation 10 of AAR (CECST) Procedure Regulations, 2005. 2. Letter sent to Jurisdictional Commissionerate for comments on 13.08.2019. 3. Comments received from the respective	Pending

					jurisdictional Commissionerate on 04.10.2019	
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	Revised defect free application received on 23.05.2019 2. Copy of application sent to concerned Commissionerate on 03.06.2019. 3. Comments received from the respective jurisdictional Commissionerate	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. 2. Copy of application sent to concerned Commissionerate (a) Mumbai Zone-I and (b) Chennai Zone on 07.06.2019.	Pending
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	1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 13.06.2019 2. CBIC vide their letter dated 25.06.2019 appointed the Pr. Commissioner of Customs, Air Cargo, NCH, Near IGI Airport, New Delhi. 3. Copy of application sent to the concerned jurisdictional Commissionerate on 04.07.2019 for seeking comments. 4. Letter received from CBIC for designate a Pr.	Pending

					<p>Commr / Commr of Customs in terms of Regulation 10 of AAR on 09.07.2019.</p> <p>5. Comments received on 28.09.2019 from respective jurisdictional Commissionerate.</p>	
58	<p>M/s Siemens Health Care Private Limited, Unit No. 9A, 9th Floor, North Tower, Godrej One, Pirojshanagar, Eastern Express, Highway Vikhroli East, Mumbai, Maharashtra-400079</p>	<p>AAR/44/CUS-I/14/2019 dated 04.06.2019</p>	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, meenabakkamm,Chennai-600027, on 05.09.2019 for taking action on letter no AAR/44/CUS-I/14/2019/1216-1221, dt. 30.07.2019.</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>	Pending
					<p>Copy of application sent to all the Commissionerate which are shown in Column</p>	

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	No. 17 of the application, on 13.09.2019	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	1. Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 06.09.2019 2. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 01.10.2019. 3. Copy of application sent to the respective jurisdictional Commissionerate on 10.10.2019 for seeking comments.	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	1 Deficiency has been fulfilled, hence complete application has been sent to concern Commissionerate on 02.09.2019. 2. Comments received from O/o the Principal Commissioner of Customs. Custom House, Port Area, Visakha Patnam dt. 04.10.2019	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	1. Copy of application sent to the respective jurisdictional Commissionerate.	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 2. Letter received from CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 09.10.2019. 3. Copy of application sent to the respective jurisdictional Commissionerate on 15.10.2019	

					for seeking comments.	
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 respective jurisdictional Commissionerate on 01.11.2019 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 respective jurisdictional Commissionerate on 01.11.2019 for seeking comments.</p> <p>4. Comments received on 16.01.2020 from the jurisdictional Commissionerate.</p>	Pending
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>	Pending

					<p>3. Copy of application sent to the respective jurisdictional Commissionerate on 01.11.2019 for seeking comments.</p> <p>4. Comments received on 16.01.2020 from the jurisdictional Commissionerate.</p>	
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 respective jurisdictional Commissionerate 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	Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 28.11.2019.	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 respective jurisdictional Commissionerate for seeking comments.</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</p>	Pending

					was sent to concerned authorities on 24.01.2020. The case is adjourned for 05.03.2020.	
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>1. Deficiency memo issued to the applicant on 03.12.2019 and 12.12.2019.</p> <p>2. Applicant removed deficiency.</p> <p>3. Copy of application sent to the respective jurisdictional Commissionerate on 30.12.2019 for seeking comments.</p>	Pending
72	M/s. KingKaveri Trading Company B-6026, 6 th 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>	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	Letter written to CBIC for designate a Pr. Commr / Commr of Customs in terms of Regulation 10 of AAR on 14.01.2020.	Reply Awaited

Application Received for Seeking Advance Rulings as on 31.01.2020 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 31.01.2020
1.	M/s. Geo IT & Infra Pvt. Ltd., Delhi-110092.	AAR/44/ST-I/9/2017 03.03.2017		Service Tax	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 08.03.2017 and reminder dated 24.04.2017.No reply received from Applicant. Another reminder sent on 10.09.2018, 02.11.2018, 10.12.2018 and 08.04.2019. No reply till date.	Disposed of as "Rejected"
2.	M/s. Vijay Raja, S/o Kannan, Managing Partner of M/s Ramaswami & Co., Coimbatore-641062.	AAR/44/ST-I/14/2017 05.04.2017		Service Tax	<p>1. Application was examined, defects were observed and the same have been communicated to the applicant vide letter dated 10.04.2017. No reply received from applicant. Another reminder sent on 10.09.2018. Letter returned undelivered. Talked telephonically to the applicant their response is that the company has closed.</p> <p>2. Letter requesting for withdrawal of advance rulings application received from the applicant on 13.12.2018 and it was directed to fix the case for withdrawal in due course.</p>	Disposed of as requested by the applicant
3.	M/s. SRC Company Infra Pvt. Ltd., Secunderabad-500026.	AAR/44/ST-I/17/2017 17.04.2017		Service Tax	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 21.04.2017. No reply received from applicant. Another reminder sent on 10.09.2018, 02.11.2018, 10.12.2018 and 08.04.2019. No reply till date.	Disposed of as "Rejected"

4.	M/s. Motorcade Private Limited, Sri Lanka.	AAR/44/CUS-I/8/2018 14.06.2018		Customs	<p>1. Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 22.06.2018. Another reminder sent on 10.09.2018.No reply till date. Reminder dated 02.11.2018 returned with the remarks “left”. 3rd reminder sent to the applicant to remove the defects on 08.04.2019. No reply received from the applicant till date.</p> <p>2. Talked telephonically to the applicant’s A.R. Sh. Sirodkar Jha. Their response is that after consulting M.D. of M/s. Motorcade Private Limited, Sri Lanka, they will inform AAR accordingly .</p> <p>3. Letter received from Sh. M.A.P. Perera , Director, Motorcade (Pvt) Ltd. on 07.01.2019 requesting to grant time till 31 Jan. 2019 to made up the deficiencis which were communicated to the applicant vide this office letter dated 22.06.2018. No reply from the applicant till date.</p>	Disposed of as “Rejected”
5.	Sh. Shailesh Aggarwal house No 33, Sector 12, Panchkula, Haryana, India - 134109	AAR/44/CUS-I/ 23/2019 dt 26.09.2019		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 11.10.2019.	

6.	M/s. Larsen & toubro Limited – Construction Heavy Civil Infrastructure Division, TC- III, Tower A, 4 th Floor, P.B. No.979, Mount Poonamallee Road, Manapakkam, Chennai- 600089.	AAR/44/CUS-I/ 24/ 2019 14.10.2019		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 04.11.2019.	
7	M/s. King Kaveri Trading Company B-6026, 6 th floor, Bima Office Premises CS Ltd, Plot No 119, Iron & Steel Market, Kalamboli, Navi Mumbai- 410218	AAR/44/CUS-I/ 25/ 2019 dt 21.11.2019		Customs	Application was examined, defects were observed and the same had been communicated to the applicant vide letter dated 28.11.2019.	