

Statement of applications/Petitions disposed during the month of April, 2011

Opening Balance	:	8
Receipt during the month	:	5
Total	:	13
Disposal during the month	:	4
Closing Balance	:	9

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 Ingram Micro India Limited, Mumbai	AAR/44/CUS-1 /11/10 01.11.10/ 01.11.10	Customs	Whether the "Product Key Card" for activation of Microsoft Office 2010 software is classifiable under tariff item No. 49070030 of the Customs Tariff Act and whether the said card is eligible for exemption under Notification No. 21/2002-Cus dated 1.3.2002?	Vide Order No. AAR/Cus/ 03 /2011 dated 07.04.2011, the application for advance ruling filed by the applicant is rejected under sub-section (2) of Section 28 I of Customs Act, 1962 on the ground that the question raised in the application before the Authority is already pending in the applicant's case before an officer of customs.	-

2	M/s RITES LIMITED., RITES Bhawan, No.1., Sector -29, Gurgaon 122001, Haryana, (India	AAR/44/ST-1/05/10 21.04.10/ 21.04.10	Service Tax	Whether service tax would be applicable on providing locomotives, coaches, wagons etc. on dry lease (i.e. a leasing arrangement whereby e.g. only machineries/engines are leased out without operating support i.e. Crew and maintenance. Such types of leasing arrangements are already within the ambit of the “right-to-use” and are taxed under VAT/sales as ‘deemed sales of goods’, in as much as the right of possession and effective control is transferred by the lessor to the lessee).	Ruling No. AAR/ST/03 /2011 issued on 08.04.2011	-
3	M/s Xerox India Ltd., Block One, 5 th & 6 th Floor, Vatika Business Park, Sector 49, Sohna Road, Gurgaon-122018 (Haryana)	AAR/44/CUS-1/06/10 26.04.10/ 26.04.10	Customs	1. Whether the Applicant can pay additional customs duty on a value determined under Section 4 of the Central Excise Act, 1944 (Excise Act‘) i.e on the basis of the transaction value on the packages bearing marking not meant for retail sales? 2. Whether the Applicant would be exempted from paying Special Additional Duty under Section 3(5) of the Customs Tariff, for transactions covered under question No. 1 above?	Ruling No. AAR/CUS/04 /2011 issued on 08.04.2011	-

4.	M/s VIKASA A Child Labourers Rehabilitation Society, Kakinada, Adhra Pradesh (Regd. Society)	AAR/44/ST/01/11 04.04.2011	Service Tax	Whether Service Tax is payable by the applicant for collecting applications from un-employed youth and supplying list of candidates and to ensure timely payment of salaries and credit of their Provident Fund/ESI accounts with legitimate share from the employer and whether Service Tax is liable being a Registered Society?	Application returned vide Authority's orders dated 29.04.2011 on file.	-
----	---	-------------------------------	----------------	--	--	---