

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

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| Opening Balance | : | 9 |
| Receipt during the month | : | 0 |
| Total | : | 9 |
| Disposal during the month | : | 6 |
| Closing Balance | : | 3 |

| 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 Oracle India private limited, 3 rd floor, A wing, IFCI Towers, 61, Nehru Place, New Delhi 110019 | AAR/44/CUS/07/10 30.08.10/13.10.10 | Customs | Whether the determination of value of imported spare parts of hardware products as per constructed cost methodology is in consonance with the provisions of section 14 of the Customs Act, 1962 and Customs Valuation (Determination of Value of Imported Goods) Rules, 2007? | Application rejected vide Authority's Order No. AAR/Cus/06-07/2011 dated 13.05.2011 | - |

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| 2. | M/s Oracle India private limited, 3 rd floor, A wing, IFCI Towers, 61, Nehru Place, New Delhi 110019 | AAR/44/CUS/08/10 30.08.10/13.10.10 | Customs | Whether the determination of value of imported hardware products as per deductive methodology is in consonance with the provisions of section 14 of the Customs Act, 1962 and Customs Valuation (Determination of Value of Imported Goods) Rules, 2007? | Application rejected vide Authority's Order No. AAR/Cus/06-07/2011 dated 13.05.2011 | - |
| 3. | M/s Amsafe Services India Private Limited, Bangalore | AAR/44/CUS/12 /10 15.11.10/24.11.10 | Customs | Whether the import and supply of aircraft parts & ground handling equipment to Hindustan Aeronautics Ltd., are classifiable under heading 8803 of the Customs Tariff and eligible for exemption under Notification No. 39/96-Cus dated 23.07.1996? | Ruling No. AAR/CUS/05 /2011 issued on 13.05.2011 | - |
| 4. | M/s MAS-GMR Aerospace Engineering Company Ltd., Hyderabad | AAR/44/ST/13/2010 22.11.10/22.11.10 | Service Tax | Whether Service Tax is applicable on the services of Repair, Maintenance & Overhauling (MRO) to domestic & foreign aviation entities from the proposed unit in SEZ.? | Ruling No. AAR /ST/06/2011 issued on 13.05.2011 | - |
| 5. | M/s Enercon (India) Ltd., Mumbai-400053 | AAR/44/Cus-1/2/11 15.04.2011 (Petition) | Customs | Petition for modification / amendment of Advance Ruling no. AAR/Cus/02/2011 dated 18.03.2011, under Regulations 18 & 19 of Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005 | Petition rejected as not maintainable vide Authority's order No. AAR/CUS/05/2011 dated 13.05.2011 | - |

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| 6. | M/s Enercon (India) Ltd., Mumbai-400053 | AAR/44/CE-1/3/11 15.04.2011 (Petition) | Central Excise | Petition for modification / amendment of Advance Ruling no. AAR/CE/01/2011 dated 18.03.2011, under Regulations 18 & 19 of Authority for Advance Rulings (Central Excise, Customs and Service Tax) Procedure Regulations, 2005 | Petition rejected as not maintainable vide Authority's order No. AAR/CE/04/2011 dated 13.05.2011 | - |
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