

**FORM –AAR (ST-I)**

**[Application for Advance Ruling (Service Tax)]**  
**(See rule 3 of the Service Tax (Advance Rulings) Rules, 2003)**

**BEFORE THE AUTHORITY FOR ADVANCE RULINGS**  
**(CENTRAL EXCISE, CUSTOMS AND SERVICE TAX)**  
**NEW DELHI**

**(Form of application for seeking Advance Ruling**  
**under Section 96C of the Finance Act, 1994.)**

**Application Number ..... of .....**

|           |  |   |  |
|-----------|--|---|--|
| <b>1.</b> | <b>Details of Applicant</b>  |   |  |
|           | (i) Full name  | : |  |
|           | (ii) Complete address  | : |  |
|           | (iii) Telephone number( with STD/ISD code)   | : |  |
|           | (iv) Fax number (with STD/ISD code)  | : |  |
|           | (v) E-mail address   | : |  |
|           | (vi) Postal address ( to be provided if different from (ii) above)   |   |  |
| <b>2.</b> | <b>Status of the Applicant(Tick whichever is applicable)</b>   |   |  |
|           | (i) a non-resident setting up a joint venture in India in collaboration with,-<br>(a) a non-resident; or<br>(b) with a resident;   | : |  |
|           | (ii) a resident setting up a joint venture in India in collaboration with a non-resident;  | : |  |
|           | (iii) a wholly owned subsidiary Indian company, of which the holding company is a foreign company;   | : |  |
|           | (iv) a joint venture in India;<br>vii.   | : |  |
|           | (v) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf (mention notification number). | : |  |
| <b>3.</b> | <b>Basis for claim as a proposed joint venture [ref. 2(i) &amp; (ii) above] (furnish copy of following).</b>   |   |  |
|           | (a) Memorandum of Understanding; or  | : |  |
|           | (b) Letter of Intent; or   | : |  |
|           | (c) Articles of Association etc.; or   | : |  |
|           | (d) Any other document.  | : |  |
| <b>4.</b> | <b>Details of proposed joint venture</b>   |   |  |
|           | (i) Full name  | : |  |

|            |  |   |  |
|------------|--|---|--|
|            | (ii) Complete address  | : |  |
|            | (iii) Telephone number( with STD/ISD code)   | : |  |
|            | (iv) Fax number (with STD/ISD code)  | : |  |
|            | (v) E-mail address   | : |  |
|            | (vi) Postal address( to be filled if different from (ii) above)  | : |  |
| <b>5.</b>  | <b>Details of resident/non-resident party other than the applicant forming the Joint Venture</b>   |   |  |
|            | (i) Full name  | : |  |
|            | (ii) Complete address  | : |  |
|            | (iii) Telephone number( with STD/ISD code)   | : |  |
|            | (iv) Fax number (with STD/ISD code)  | : |  |
|            | (v) E-mail address   | : |  |
|            | (vi) Postal address( to be filled if different from (ii) above)  | : |  |
| <b>6.</b>  | <b>In case of a wholly owned Indian Subsidiary Company furnish the following details:-</b>   |   |  |
| <b>A.</b>  | (i) Name of Foreign holding company  | : |  |
|            | (ii) Complete address  | : |  |
|            | (iii) Telephone number( with STD/ISD code)   | : |  |
|            | (iv) Fax number (with STD/ISD code)  | : |  |
|            | (v) E-mail address   | : |  |
|            | (vi) Postal address( to be provided if different from (ii) above)  | : |  |
| <b>B.</b>  | Percentage of Foreign holding in the Indian Subsidiary Company.  | : |  |
| <b>7.</b>  | <b>In case of a joint venture [ref. 2(iv) above]</b>   |   |  |
|            | (i) The persons forming the joint venture/ constitution of joint venture.  | : |  |
|            | (ii) Status of constituent persons, i.e. resident/non-resident.  | : |  |
|            | (iii) Existing activities if any.  | : |  |
| <b>8.</b>  | <b>Nature of business activity/ service proposed to be undertaken.</b>   | : |  |
| <b>9.</b>  | <b>Present status of business activity/ service.</b>   | : |  |
| <b>10.</b> | <b>Registration number of the applicant as mentioned at serial number 1 under rule 4 of the Service Tax Rules, 1994 (if any).</b>        | : |  |
| <b>11.</b> | <b>Permanent Account Number (Income Tax) of the applicant (if any).</b>  | : |  |
| <b>12.</b> | <b>Question of Law or fact on which Advance Ruling required (Tick whichever is applicable and provide details against ticked item):-</b> |   |  |
|            | (i) Classification of any service as a taxable service under Chapter V of the Finance Act, 1994;   | : |  |

|     |  |   |  |
|-----|--|---|--|
|     | (ii) the valuation of taxable services for charging service tax;   | : |  |
|     | (iii) the principles to be adopted for the purposes of determination of value of the taxable service under the provisions of Chapter V of the Finance Act, 1994;   | : |  |
|     | (iv) applicability of notifications issued under Chapter V of the Finance Act, 1994;   | : |  |
|     | (v) admissibility of credit of service tax;  | : |  |
|     | (vi) determination of the liability to pay service tax on a taxable service under the provisions of Chapter V of the Finance Act, 1994.  | : |  |
| 13. | <b>Statement of relevant facts having a bearing on the question(s) raised</b>  | : |  |
| 14. | <b>Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).</b> | : |  |
| 15. | <b>Whether the question(s) raised is/are pending in the applicant's case before any officer of Service Tax/Central Excise, Appellate Tribunal or any Court of Law? If so, provide details.</b>   | : |  |
| 16. | <b>Whether a similar matter as raised in the question(s) by the applicant has already been decided by the Appellate Tribunal or any Court?</b>   | : |  |
| 17. | <b>Concerned Commissioner(s) of Service Tax / Central Excise having jurisdiction in respect of the question referred at serial number 12.</b>  | : |  |
| 18. | <b>List of documents/statement attached, (attach the list on a separate sheet, if necessary.</b>   | : |  |
| 19. | <b>Particulars of demand draft enclosed with the application</b>   | : |  |

(Applicant's signature)

## VERIFICATION

I, \_\_\_\_\_(name in full and in block letters), son/daughter/wife of \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

2. I also declare that the question (s) on which the advance ruling is sought is/are not pending in my case before any Central Excise/Service Tax Authority, Appellate Tribunal or any Court.

3. Verified this.....day.....of.....200 .....at .....  
(Applicant's signature)

---

## ANNEXURE I

**Statement of the relevant facts having a bearing on the question(s) on which the advance ruling is required**

Place .....  
Date .....

(Applicant's signature)

---

## ANNEXURE II

**Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the questions(s) on which advance ruling is required**

Place .....  
Date .....

(Applicant's signature)

---

### Notes:

|   |   |
|---|---|
| 1 | The application must be filled in English or Hindi, in quadruplicate.   |
| 2 | The application must be accompanied by an account payee demand draft of Indian Rupees two thousand five hundred drawn in favour of Authority for Advance Rulings(Central Excise, Customs & Service Tax), payable at New Delhi. Particulars of the draft should be entered in the column pertaining to item number 19. |
| 3 | The number and year of receipt of the application will be filled in by the office of the Authority for Advance Rulings.   |
| 4 | If the space provided for answering any item in the application is found insufficient, separate sheets may be used for this purpose. Each sheet must be signed at the bottom by the applicant.  |
| 5 | In reply to item number 2 the applicant must state its status i.e. whether an individual, Hindu undivided family firm, company, firm association of persons, wholly owned subsidiary, Joint Venture or any other person.  |
| 6 | For item number 5, the reply must be given in the context of the provisions regarding 'residence' in India, 'non resident', 'Indian Company', and 'Foreign Company' as per the Income Tax Act, 1961(43 of 1961).  |
| 7 | In reply to item number 9, the applicant must state the present status of the business activity/service in respect of which advance ruling has been sought i.e. the stage to which it has progressed.   |

|    |  |
|----|--|
| 8  | Regarding item number 12, the question(s) should be based on the business activity/service proposed to be under taken; hypothetical questions will not be entertained.   |
| 9  | In respect of item number 13, the applicant must state in detail the relevant facts and also disclose the nature of his business activity/service and the likely date and purpose of the proposed business activity/service(s). Relevant facts reflected in document submitted along with the application must be included in the statement of facts and not merely incorporated by reference. |
| 10 | For item number 14, the applicant must clearly state his interpretation of law or facts in respect of the question(s) on which the advance ruling is being sought.   |
| 11 | The application, the verification appended thereto, the Annexures to the application and the statements and documents accompanying the Annexures 1 and 2 must be signed on each page by the applicant.”  |