

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

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

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

Application No. .... of .....

1.	Full name and address along with telephone number, Fax number and e-mail address of the applicant	:	
2.	Names, addresses, telephone number, fax number and e-mail address of the resident(s)/non-resident(s) setting up the joint venture or of the wholly owned Indian subsidiary of a foreign holding company, proposing to undertake any business activity in India	:	
3.	Status of the applicant	:	
4.	Service Tax registration number of the applicant (if any)	:	
5.	Permanent Account Number of the applicant (if any)	:	
6.	Nature and status of the business activity proposed to be undertaken by the applicant	:	
7.	Basis of claim that the person referred to at serial number 1, is an applicant as defined under clause (b) of section 96A of the Finance Act, 1994 (32 of 1994)	:	
8.	Question(s) of law and / or fact relating to a business activity proposed to be undertaken on which the advance ruling is required	:	
9.	Statement of any relevant facts having a bearing on the aforesaid question (s)	:	
10.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s)	:	
11.	Commissioner of Central Excise having jurisdiction in respect of the question referred at serial number eight above (if any)	:	
12.	List of documents / statements attached	:	
13.	Particulars of account payee demand draft accompanying the application	:	
			(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 any case before any Central Excise Authority, Appellate Tribunal or any Court.

3. Verified this.....day of.....20 .....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 Rupees two thousand five hundred drawn in favour of Authority for Advance Rulings, payable at New Delhi. Particulars of the draft should be entered in the column pertaining to item number 13.
3. The number and year of receipt of the application will be filled in 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 3 the applicant must state it's status, i.e. whether the applicant is an individual, Hindu undivided family firm, company, firm, association of persons or any other person.
6. In reply to item number 6 , the applicant must also state the status of the business activity

proposed to be undertaken , i.e. the stage to which it has progressed.

7. For item number 7, 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 provisions of the Income Tax Act, 1961 (43 of 1961).
8. Regarding item number 8, the question(s) should be based on the activity proposed to be under taken, Hypothetical questions will not be entertained.
9. In respect of item number 9, the Applicant must state in detail the relevant facts and also disclose the nature of his activity and the likely date and purpose of the proposed activity(s). Relevant facts reflected in document submitted alongwith the application must be included in the statement of facts and not merely incorporated by reference.
10. For item number 10, 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.