

# Central Excise (Advance Rulings) Rules, 2002

UNION OF INDIA

India

## Central Excise (Advance Rulings) Rules, 2002

### Rule CENTRAL-EXCISE-ADVANCE-RULINGS-RULES-2002 of 2002

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Central Excise (Advance Rulings) Rules, 2002 Published vide Notification in the Gazette of India, Extraordinary, Part 2, Section 3(i), No. 393, dated 23.8.2002.

**1663.**

No. G.S.R. 594(E), dated 23.8.2002.- In exercise of the powers conferred by Section 37 read with sub-sections (1) and (3) of section 23-C, sub-section (7) of section 23-D of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules, namely:-

#### **1. Short Title, extent and commencement.-**

(1) These rules may be called the Central Excise (Advance Rulings) Amendment Rules, 2002. (2) They extend to the whole of India. (3) They shall come into force on the date of their publication in the Official Gazette.

#### **2. Definitions.-**

In these rules, unless the context otherwise requires,-(a) "Act" means the Central Excise Act, 1944 (1 of 1944); (b) [ "Authority" means the Authority for Advance Rulings as defined in clause (e) of section 28E of the Customs Act, 1962 (52 of 1962); ] [Substituted by Notification No. G.S.R. 316(E), dated 31.3.2017 (w.e.f. 23.8.2002).] (c) "Form-Application for Advance Ruling (Central Excise)" means the form annexed to these rules. (d) Words and expressions used and not defined herein but defined in the Act, shall have the meaning respectively, assigned to them, in the Act.

### 3. Form and manner of application.-

(1)An application for obtaining an advance ruling under sub-section (1) of section 23C of the Act shall be made in Form - Application for Advance Ruling (Central Excise).(2)The application referred to in sub-(1), the verification contained therein and all relevant documents accompanying such application shall be signed, -(a)in the case of an individual, by the individual himself, or where the individual is absent from India, by the individual concerned or by some person duly authorized by him in this behalf, and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;(b)in the case of a Hindu undivided family, by the Karta of that family and, where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of that family;(c)in the case of a company or local authority, by the principal officer thereof authorized by the company or the local authority, as the case may be, for such purpose;(d)in the case of a firm, by any partner thereof, not being a minor;(e)in the case of an association, by any member of the association or the principal officer thereof; and(f)in the case of any other person, by that person or some person competent to act on his behalf.(3)Every application shall be filed in quadruplicate and shall be accompanied by a fee of two thousand five hundred rupees.

### 4. Certification of copies of the advance rulings pronounced by the Authority.-

A copy of the advance ruling pronounced by the Authority for Advance Rulings and duly signed by the Members to be sent to each of the applicant and to the Commissioner of Central Excise, under sub-section (7) of section 23D of the Act, shall be certified to be true copy of its original by the Commissioner, Authority for Advance Rulings, or any other officer duly authorized by the Commissioner, Authority for Advance Rulings, as the case may be.[FORM-AAR (CE)] [Substituted by Notification No. G.S.R. 577(E) dated 23.7.2003 (w.e.f. 23.8.2002)][Application for Advance Ruling (Central Excise)](See 3 of the Central Excise (Advance Rulings) Rules, 2002)Before The Authority For Advance Rulings (Customs, Central Excise and Service Tax) New Delhi(Form of application for seeking Advance Ruling under section 23C of the Central Excise Act,1944)Application No. ....of.....

- 1 Full name and address along with telephone Number, Fax number and e-mail address of the applicant :
- Names, address, telephones and fax numbers, of the resident(s)/non-resident(s), setting up the
- 2 joint venture or of the wholly owned Indian subsidiary of a foreign holding company, proposing :  
to undertake any business activity in India, as the case may be
- 3 Status of the applicant :
- 4 Nature and status of the business activity proposed to be undertaken by the applicant :
- 5 Registration number of the applicant as mentioned at serial number 1 under Rule 9 of the :  
Central Excise Rules, 2002 (if any)
- 6 Permanent Account Number(s) of the applicant (if any) :

- 7 Basis of claim that the person referred to at serial number 1, is any applicant as defined under Clause © of Section 23A of the Central Excise Act, 1944 (1 of 1944) :
  - 8 Question(s) of Law and/or fact relating to an 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 :
- 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 ..... 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 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 its status i.e. whether an individual, Hindu undivided family firm, company, firm association of persons or any other person.**
- 6. In reply to item number 4, the reply must 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 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 along with 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.**