

The Service Tax (Advance Rulings) Rules, 2003

UNION OF INDIA

India

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Rule THE-SERVICE-TAX-ADVANCE-RULINGS-RULES-2003 of 2003

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The Service Tax (Advance Rulings) Rules, 2003 Published vide Notification No. G.S.R. 579, dated 23rd July, 2003, No. 17/2003 - Service Tax (NT)G.S.R. 579. - In exercise of the powers conferred by Section 96-1 read with Sub-sections (1) and (3) of Section 96C, Sub-section (7) of Section 96D of the Finance Act, 1994 (32 of 1994) the Central Government hereby makes the following rules, namely:-

1. Short title, extent and commencement.

(1)These rules may be called the Service Tax (Advance Rulings) Rules, 2003.(2)They extend to the whole of India, except the State of Jammu and Kashmir.(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 Finance Act, 1994 (32 of 1994);(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. 317(E), dated 31.3.2017 (w.e.f. 23.7.2003).](c)"Form-Application for Advance Ruling (Service Tax)" means the form annexed to these rules;(d)Words and expressions used and not defined herein but defined in the Act shall have the meanings 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 96C of the Act shall be made in Form-Application for Advance Ruling (Service Tax).(2)The application referred to in Sub-rule (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 96D 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(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 DelhiForm of application for seeking Advance Ruling under Section 96C of the Finance Act, 1994Application No of

- 1 Full name and address along with telephone Number, Fax number and e-mail address of the applicant :
- Name, addresses, telephone number, fax number and e-mail address of the
- 2 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 :
- 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 Centre 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 question(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 its status, i.e. whether the applicant is an individual, Hindu undivided family, firm, company, 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 provision 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 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.**