

# **The Authority for Advance Rulings for Customs and Central Excise (Salaries, allowances and terms and conditions of service of Chairperson and Members) Rules, 2003**

UNION OF INDIA

India

## **The Authority for Advance Rulings for Customs and Central Excise (Salaries, allowances and terms and conditions of service of Chairperson and Members) Rules, 2003**

### **Rule**

### **THE-AUTHORITY-FOR-ADVANCE-RULINGS-FOR-CUSTOMS-AND-CEN of 2003**

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The Authority for Advance Rulings for Customs and Central Excise (Salaries, allowances and terms and conditions of service of Chairperson and Members) Rules, 2003Published vide Notification No. G.S.R. 948(E), dated 16th December, 2003Ministry of Finance(Department of Revenue)G.S.R. 948(E). - In exercise of the powers conferred by Sub-section (3) of Section 28F of the Customs Act, 1962 (52 of 1962) read with clause (e) of Section 23A of the Central Excise Act, 1944 (1 of 1944), the Central Government hereby makes the following rules, regulating the salaries and allowances and terms and conditions of service of Chairperson and Members of the Authority for Advance Rulings for Customs and Central Excise, namely :-

### **1. Short title and commencement.**

(1)These rules may be called the Authority for Advance Rulings for Customs and Central Excise (Salaries, allowances and terms and conditions of service of Chairperson and Members) Rules, 2003.(2)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 Customs Act 1962 (52 of 1962) and the Central Excise Act, 1944 (1 of 1944);(b)'Authority' means the Authority for Advance Rulings for Customs and Central Excise constituted under Sub-Section (1) of Section 28F of the Customs Act, 1962 and clause (e) of Section 23A of the Central Excise Act, 1944;(c)'Chairperson' means the Chairperson of the Authority;(d)'Member' means a Member of the Authority.

## **3. Salary, Allowances etcetera of the Chairperson.**

(1)The Chairperson shall be entitled to a monthly salary at the same rate as is admissible to a Judge of the Supreme Court:Provided that such salary, together with the pension and pension equivalent of any other form of retirement benefit, shall not exceed the last pay drawn by him before retirement as a Judge of the Supreme Court.(2)The Chairperson shall be entitled to such allowances and other benefits as are admissible to a serving Judge of the Supreme Court.

## **4. Pay and Allowances etcetera of Members.**

- A Member shall receive pay in the scale of Rs. 22,400-600-26,000 per month:Provided that the aforementioned pay shall be reduced by the amount of pension and pension equivalent of gratuity, employer's contribution to the Contributory Provident Fund or other form of retirement benefits, if any, drawn or to be drawn by him.

## **5. Dearness Allowance and City Compensatory Allowance.**

- A Member shall receive dearness allowance and city compensatory allowance at the rates admissible to Group 'A' officers of the Central Government drawing an equivalent pay.

## **6. Leave.**

- A person appointed as Chairperson or Member shall be entitled to such leave as is admissible to an officer of the Central Government under Central Civil Service (Leave) Rules, 1972:Provided that the encashment of leave taken on retirement from Government by a Member and the leave to be encashed at the end of the tenure in the Authority shall be restricted to a total of 300 days.

## **7. Leave Sanctioning Authority.**

- The Chairperson shall be the authority competent to sanction leave to a Member and the President of India shall be the authority competent to sanction leave to the Chairperson.

## **8. Term of Office.**

(1)The Chairperson or a Member shall hold office as such for a term of three years from the date on which he enters upon his office but shall be eligible for re-appointment for another term of three years :Provided that no Chairperson or Member shall hold office as such after he has attained-(a)in the case of any Chairperson, the age of seventy years, and(b)in the case of any Member, the age of sixty two years.(2)A person, when appointed as a Member, shall seek retirement and shall be deemed to have retired from Government service before he enters upon his office as a Member.

## **9. Contribution to Contributory Provident Fund.**

- The Chairperson and Members shall be entitled to make contributions to the Contributory Provident Fund from the date of their appointment in accordance with the Contributory Provident Fund Rules (India), 1962, subject to such conditions as are applicable to re-employed Central Government servants.

## **10. Other Conditions of Service.**

(1)The conditions of service of Chairperson, for which no provision is made in these rules, shall be governed by the Supreme Court Judges (Conditions of Service) Act, 1958 (41 of 1958), and the Supreme Court Judges (Travelling Allowance) Rules, 1959 and the Rules framed under the above mentioned Act. The Chairperson shall also be entitled to all allowances, perquisites, privileges, amenities and facilities as are admissible to sitting Judges of the Supreme Court from time to time.(2)The conditions of service of Members in respect of matters for which no provision is made in these rules, shall be the same as may be applicable to other equivalent officers of the Government of India.

## **11. Residuary Provisions.**

- Matters relating to the conditions of service of the Chairperson or the Members with respect to which no express provision has been made in these rules shall be referred in each case to the Central Government for its decision and the decision of the Central Government thereon shall be binding on the Chairperson or the Members.

## **12. Powers to Relax.**

- The Central Government shall have the power to relax the provisions of any of these rules in respect of any class or categories of persons.