

Authority for Advance Rulings (salaries and allowances, terms and conditions of service of Chairman and Members) Rules, 1994.

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(EXTRAORDINARY)**

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

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New Delhi, the 15th July, 1994

NOTIFICATION

G.S.R. 587 (E). - In exercise of the powers conferred by sub-section (3) of section 245-O(3) of the Income Tax Act, 1961 (43 of 1961), the Central Government hereby makes the following rules, regulating the salaries and allowances, terms and conditions of service of Chairman and Members of the Authority for Advance Rulings, namely: -

1. **Short title and commencement.** - (1) These rules may be called the Authority for Advance Rulings (salaries and allowances, terms and conditions of service of Chairman and Members) Rules, 1994.
- (2) They shall come into force on the date of their publication in the Official Gazette.
1. **Definitions.** - In these rules, unless the context otherwise requires, -
 2. 'Act' means the Income Tax Act, 1961 (43 of 1961);
 3. 'Authority' means the Authority for Advance Rulings constituted under section 245-O of the Act.
 4. Chairman means the Chairman of the Authority;
 5. 'Member' means a Member of the Authority.
3. **Salary, Allowances etc. of the Chairman.** - (1) The Chairman 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, which 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 Chairman shall be entitled to such allowances and other benefits as are admissible to a serving Judge of the Supreme Court.
4. **Pay and Allowances etc. of Members.** - A Member shall receive pay in the scale of Rs.7300-200-7500-250-8000 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 fund or any 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 Chairman 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 240 days.
7. **Leave Sanctioning Authority.** - The Chairman 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

Chairman.

8. Term of Office. - (1) The Chairman or 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 Chairman or Member shall hold office as such after he has attained -

1. in the case of any Chairman, the age of seventy years, and
2. in the case of any Member, the age of sixty two years.

(2) A person, when appointed as Member, shall seek retirement from Government service before he enters upon his office as a Member.

9. Contribution to Contributory Provident Fund. - The Chairman 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 Chairman for which no provision is made in these rules, shall be governed by the Supreme Court Judges (Conditions of Service) Act, 1958 and the Supreme Court Judges (Travelling Allowance) Act, 1959 and the Rules framed thereunder. The Chairman 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 Chairman or other 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 Chairman or the other Members.

12. Power 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.

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