

¹[FORM No. 34E

[See rule 44E]

Form of application by a resident falling within such class or category of persons as notified by Central Government for obtaining an advance ruling under section 245Q(1) of the Income-tax Act, 1961

(PLEASE READ THE NOTES CAREFULLY BEFORE FILLING THIS FORM) BEFORE THE
BOARD FOR ADVANCE RULINGS

1. Full name and address of the applicant
2. Telephone, Fax No. and email address
3. Status
4. The Commissioner and Assessing Officer having jurisdiction over the applicant
5. Permanent Account Number, and Aadhaar Number (if applicable)
6. Particulars of the appeal number and date of appeal before the CIT(A) or the Tribunal wherever applicable
7. Assessment year, date of assessment order and section under which the original order was passed by the Assessing Officer wherever applicable (enclose copy of th assessment order and appellate order)
8. Question(s) of law or of fact involved on which the advance ruling is required
9. Whether the transaction referred to in item No. 8 relates to an event of national or international importance?
10. If yes, name of event
11. Statement of the relevant facts having a bearing on the question(s) referred to in item No. 8
12. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)
13. List of documents or statements attached
14. Fee payment details, such as Transaction Reference No./ Challan Identification Number/ Payment Identification Number etc., accompanying the application

.....
Signed
(Applicant)

Verification

.....
son/daughter/wife [name in full and in block letters] 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 accompanying such annexure(s), is correct and complete. I further declare that I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

I also declare that the question(s) on which the advance ruling is sought is/are not pending in my case before any income-tax authority, the Appellate Tribunal or any court.

Verified today, the.....day of.

.....
Signed
(Applicant)

Place.....

Notes:

1. The application shall be filled in English or Hindi.
2. The application shall be accompanied by proof of payment, of applicable fees in accordance with sub-rule (4) of rule 44E of rules, made in favour of Board for Advance Rulings, payable at New Delhi. Details of payment shall be given in reply to item No. 14.
3. In reply to item No. 3, the applicant shall state whether the applicant is an individual, Hindu undivided family, firm, association of persons or company.
4. Regarding item No. 8, the questions shall be based on actual or proposed transactions. Hypothetical questions shall not be entertained.
5. In respect of item No. 11, in Annexure I, the applicant shall state in detail the relevant facts. The tax effect on each question shall also be spelt out.
6. For item No. 12, in Annexure II, the applicant shall clearly state his interpretation of law or facts in respect of the questions on which the advance ruling is being sought.
7. The application, the verification appended thereto, the annexures to the application and the statements and documents accompanying the annexures, shall be,—
 - (a) in the case of an individual,—
 - (I) signed or digitally signed,—
 - (i) by the individual himself; or
 - (ii) where, for any unavoidable reason, it is not possible for the individual to sign the application, by any person duly authorised by him in this behalf:
Provided that in a case referred to in sub-clause (ii), the person signing the application holds a valid power of attorney from the individual to do so, which shall be attached to the application; and
 - (II) furnished through his registered e-mail address;
 - (b) in the case of a Hindu undivided family,—
 - (I) signed or digitally signed,—
 - (i) by the karta thereof; or
 - (ii) where, for any unavoidable reason, it is not possible for the karta to sign the application, by any other adult member of such family; and
 - (II) furnished through its registered e-mail address;

(c) in the case of a company, —

(I) signed or digitally signed,—

(i) by the Managing Director thereof, or where for any unavoidable reason such Managing Director is not able to sign and verify the application, or where there is no Managing Director, by any Director thereof ; or

(ii) where, for any unavoidable reason, it is not possible for the Managing Director or the Director to sign the application, by any person duly authorised by the company in this behalf:

Provided that in the case referred to in sub-clause (ii), the person signing the application holds a valid power of attorney from the company to do so, which shall be attached to the application ; and

(II) furnished through its registered e-mailaddress;

(d) in the case of a firm, —

a. signed or digitally signed,—

i. by the managing partner thereof, or

ii. where for any unavoidable reason such managing partner is not able to sign and verify the application, or where there is no managing partner as such, by any partner thereof, not being a minor; and

b. furnished through its registered e-mailaddress;

(e) in the case of an association of persons,—

a. signed or digitally signed by any member of the association or the principal officer thereof; and

b. furnished through its registered e-mailaddress;

(f) in the case of any other person,—

a. signed or digitally signed by that person or by some person competent to act on his behalf; and

b. furnished through his registered e-mailaddress.

ANNEXURE I

Statement of the relevant facts having a bearing on the question(s) on which the advance ruling is required

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Place.....

Signed Date.....

(Applicant)

Place.....

Signed Date.....

(Applicant)

ANNEXURE II

Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the question(s) on which advance ruling is required

.....
.....

Place

Signed Date.....

(Applicant)