
AUTHORITY FOR ADVANCE RULINGS (TERMS AND CONDITIONS OF SERVICE AND SALARIES AND ALLOWANCES OF CHAIRMAN, VICE-CHAIRMAN AND MEMBERS) RULES, 2016

NOTIFICATION NO. GSR 674(E) [F.NO.Q-29016/2/2015-AD.1C (AAR)], DATED 8-7-2016

In exercise of the powers conferred by sub-section (4) of section 245-O of the Income-tax Act, 1961 (43 of 1961) and in supersession of Authority for Advance Rulings (Salaries and Allowances, Terms and Conditions of Service of Chairman and Members) Rules, 1994, except as respects things done or omitted to be done before such supersession, the Central Government hereby makes the following rules, regulating the terms and conditions of service and salaries and allowances of the Chairman, Vice-Chairman and Members of the Authority for Advance Rulings, namely: —

Short title and commencement

1. (1) These rules may be called the Authority for Advance Rulings (Terms and Conditions of Service and Salaries and Allowances of Chairman, Vice- Chairman and Members) Rules, 2016.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Definitions

2. In these rules, unless the context otherwise requires,-

- (a) 'Act' means the Income-tax Act, 1961 (43 of 1961);
- (b) words and expressions used in these rules and not defined but defined in the Act shall have the meanings respectively assigned to them in the Act.

Salary, allowances, etc. of Chairman and Vice-Chairman

3. (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 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.
- (3) The Vice-Chairman shall be entitled to a monthly salary at the Apex scale:
- (2) 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 High Court.
- (4) The Vice-Chairman shall be entitled to allowances at the same rate as is admissible to a Judge of a High Court.

Pay and allowances, etc. of Members

4. A Member shall receive pay in the scale of Rs. 75500- 80000 per month:

Provided that such 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.

Dearness Allowance and City Compensatory Allowance

5. 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.

Leave

6. A person appointed as Chairman or Vice-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 300 days.

Leave Sanctioning Authority

7. The Chairman shall be the authority competent to sanction leave to a Vice-Chairman or Member and the President of India shall be the authority competent to sanction leave to the Chairman.

Term of Office

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

- (a) in the case of any Chairman, the age of seventy years;
- (b) in case of any Vice-Chairman, the age of sixty-five years; and
- (c) 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.

Contribution to Contributory Provident Fund

9. The Chairman, Vice-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.

Other conditions of service

10. (1) The conditions of service of the Chairman for which no provision is made in these rules, shall be governed by the Supreme Court Judges (Salaries and Conditions of Service) Act, 1958 (41 of 1958) and the rules framed thereunder and 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 the Vice-Chairman for which no provision is made in these rules, shall be the same as are applicable to a serving Judge of a High Court under the High Court Judges (Salaries and Condition of Service) Act, 1954 (28 of 1954) and the rules framed thereunder.

(3) The conditions of service of the 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 Central Government.

Residuary provisions

11. Matters relating to the conditions of service of the Chairman or Vice- Chairman or other Members with respect to which no express provision has been made in these rules 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 Vice-Chairman or the other Members.

Power to relax

12. 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.