

AUTHORITY FOR ADVANCE RULINGS (PROCEDURE FOR APPOINTMENT AS CHAIRMAN AND VICE-CHAIRMAN) RULES, 2016

NOTIFICATION NO. GSR 100(E) [F.NO.Q.23016/6/2015-AD.IC(AAR)], DATED 21-1-2016

In exercise of the powers conferred by sub-section (3) of section 245-O, read with sub-section (1) and clause (p) of sub-section 2 of section 295 of the Income-tax Act, 1961 (43 of 1961), the Board hereby makes the following rules, namely:—

Short title and commencement

1. (1) These rules may be called the Authority for Advance Rulings (Procedure for Appointment as Chairman and Vice-Chairman) 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) "Chairman" means the Chairman of the Authority;
 - (c) "Vice-Chairman" means the Vice-Chairman of the Authority;
 - (d) words and expressions used and not defined in these rules but defined in the Act shall have the meanings respectively assigned to them in the Act.

Method of appointment

3. (1) Vacancy shall be circulated through open advertisement and applicants shall be asked to forward complete application through Registrar of Supreme Court or High Court, as the case may be.
- (2) For the purpose of appointment to the post of Chairman and Vice-Chairman, there shall be a Selection Committee consisting of the following members, namely:—
 - (a) the Chief Justice of India or a Judge of the Supreme Court as nominated by the Chief Justice of India as Chairman;
 - (b) the Secretary to the Government of India in the Ministry of Finance, Department of Revenue;
 - (c) the Secretary to the Government of India in the Ministry of Law and Justice, Department of Legal Affairs;
 - (d) the Secretary to the Government of India in Ministry of Personnel, Public Grievances and Pensions, Department of Personnel and Training.
- (3) Any three members of the Selection Committee including the Chairman shall form a quorum for the meeting of the Committee.
- (4) The Selection Committee may devise its own procedure for selection and appointment of the Chairman and the Vice-Chairman.
- (5) The Selection Committee shall recommend a panel of three names in order of priority for appointment of Chairman and Vice-Chairman.

Medical fitness

4. No person shall be appointed as a Chairman or Vice-Chairman unless he is declared medically fit by a Medical Board to be constituted by the Central Government for the purpose.

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