

**FORM NO. 34C**

[See rule 44E]

**[Form of application by a non-resident applicant] 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 AUTHORITY FOR ADVANCE RULINGS

Application No. .... of .....

1. Full name and address of the applicant
2. Telephone and Fax No.
3. Country of which he is resident
4. Status
5. Basis of claim for being a non-resident
6. The Commissioner having jurisdiction over the applicant (only in the case of existing assesseees)
7. [Permanent Account Number or Aadhaar Number] (only in the case of existing assesseees)
8. Question(s) relating to the transaction on which the advance ruling is required
9. Statement of the relevant facts having a bearing on the aforesaid question(s)
10. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)
11. List of documents/statements attached
12. Particulars of account payee demand draft accompanying the application
13. Name and address of authorised representative in India, if any
- [14. *Taxpayer Registration Number/Taxpayer Identification Number/Functional equivalent/Any unique number used for identification by the Government of that country/specified territory of which applicant claims to be a resident*
15. *Particulars of the Parent Company(ies) of the applicant:*
  - (a) *Name of Immediate parent company of applicant*
  - (b) *Address of Immediate parent company of applicant*
  - (c) *Country of residence of Immediate parent company of applicant*
  - (d) *[Permanent Account Number or Aadhaar Number] of Immediate parent company of applicant (if allotted)*

- (e) *Taxpayer Registration Number/Taxpayer Identification Number/Functional equivalent/Any unique number used for identification of the Immediate parent company of applicant by the Government of that country/specified territory of which it claims to be a resident*
- (f) *Name of Ultimate parent company of applicant*
- (g) *Address of Ultimate parent company of applicant*
- (h) *Country of residence of Ultimate parent company of applicant*
- (i) *[Permanent Account Number or Aadhaar Number] of Ultimate parent company of applicant (if allotted)*
- (j) *Taxpayer Registration Number/Taxpayer Identification Number/Functional equivalent/Any unique number used for identification of the Ultimate parent company of applicant by the Government of that country/specified territory of which it claims to be a resident]*

.....

*Signed*  
*(Applicant)*

**Verification**

I, ..... 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 ..... and that I am competent to make this application and verify it.

(designation)

I also declare that the question on which the advance ruling is required is 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 must be filled in English or Hindi in quadruplicate.
2. The number and year of receipt of the application will be filled in in the office of the Authority for Advance Rulings.
3. If the space provided for answering any item in the application is found insufficient, separate enclosures may be used for the purpose. These should be signed by the applicant.

4. The application must be accompanied by an account payee demand draft of two thousand five hundred Indian rupees<sup>6</sup> drawn in favour of Authority for Advance Rulings, payable at New Delhi. Particulars of the draft should be given in reply to item No. 12.
5. In reply to item No. 3, if the applicant is a company, association of persons or Hindu undivided family, etc., the country of residence thereof is to be given and not of the individual who is filing the application on behalf of such person.
6. In reply to item No. 4, the applicant must state whether he/it is an individual, Hindu undivided family, firm, association of persons or company.
7. For item No. 5, the reply must be given in the context of the provisions regarding 'residence' in India as contained in section 6 of the Income-tax Act. The position in this regard is as follows :

An individual is said to be 'resident' in any financial year, if he has been in India during that year :

- for a period or periods of 182 days or more ; or
- for a period or periods of 60 days or more and has also been in India within the preceding four years for a period or periods of 365 days or more.

However, the period of 60 days is increased to 150 days in the case of a citizen of India or a person of Indian origin who has been outside India and comes on a visit to India, and to 182 days in a case when a citizen of India leaves India for purposes of employment outside India, or as a member of the crew of an Indian ship.

An association of persons or a Hindu undivided family is resident in India in every case except where the control and management of its affairs is situated wholly outside India.

A company is resident in India, if it is an Indian company or the control and management of its affairs is situated wholly in India.

A person who is not resident in India as above, is non-resident in India.

8. Regarding item No. 8, the question(s) should be based on actual or proposed transactions. Hypothetical questions will not be entertained.
9. In respect of item No. 9, in Annexure I, the applicant must state in detail the relevant facts and also disclose the nature of his business or profession and the likely date and purpose of the proposed transaction(s). Relevant facts reflected in documents submitted along with the application must be included in the statement of facts and not merely incorporated by reference.
10. For item No. 10, in Annexure II, the applicant must clearly state his interpretation of law or facts in respect of the question(s) on which the advance ruling has been sought.
11. The application, the verification appended thereto, the annexures to the application and the statements and documents accompanying the annexures, must be signed,—
  - (a) in the case of an individual,—
    - (i) by the individual himself, and
    - (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 ;
  - (b) in the case of a Hindu undivided family,—
    - (i) by the karta thereof, and
    - (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 ;

- (c) in the case of a company,—
- (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 ;
  - (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 ;
- (d) in the case of a firm, by the managing partner thereof, or 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 ;
  - (e) in the case of an association of persons, by any member of the association or the principal officer thereof ; and
  - (f) in the case of any other person, by that person or by some person competent to act on his behalf.

*ANNEXURE I*

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

.....  
 .....

.....

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)*