

(2) The service of notice or document shall be made by hand delivery or by registered post with acknowledgement due or by speed post or by courier service or by any other means of transmission of documents including e-mail or fax.

(3) Notices or documents required to be served on the parties to the application or petition shall be deemed to have been served, if delivered at the address indicated in the application or petition and in the case of a Principal Commissioner or Commissioner, at the office of the Principal Commissioner or Commissioner concerned.

13. Commissioner to be designated by Board. - Where in an application there is no Principal Commissioner or Commissioner specified by the applicant, a copy of the application and enclosures thereto shall be forwarded by the Authority to the Board calling upon them to designate, within two weeks of receipt of such copy, a Principal Commissioner or Commissioner for the purposes of the said application, failing which the application shall be proceeded with in the absence of a Principal Commissioner or Commissioner.

14. Additional facts by way of petition. - (1) The Authority may, at its discretion, either *suo motu* or on a petition made to this effect by a party to the application, permit or require the applicant or the Principal Commissioner or Commissioner to submit such additional facts as may be necessary to enable it to pronounce its advance ruling.

(2) The additional facts sought to be brought on record, by the petitioner shall be supported by necessary documents, if any, duly verified.

15. Questions not specified in application. - (1) The applicant shall not, except with the leave of the Authority, urge or be heard in respect of any question other than the question specified in the application, but in pronouncing an advance ruling on the question set forth in the application, the Authority may at its discretion consider such other aspects as may be necessary to pronounce the advance ruling on the question specified in the application.

(2) On a petition made by an applicant, the Authority may permit amendment of a question, in appropriate cases.

16. Authorisation to be filed. - (1) An authorised representative appearing for the applicant or the Principal Commissioner or Commissioner, as the case may be, shall, before the commencement of the hearing, file before the Secretary, a document authorising him to appear for the said applicant or the Principal Commissioner or Commissioner.

(2) Every such authorised representative appearing shall notify to the Secretary the address of his office, before the commencement of the hearing.

(3) Any change of an authorised representative shall be intimated by the concerned party to the Secretary as well as to the other party to the application.

(4) No person other than an applicant or the concerned Principal Commissioner or Commissioner or their authorised representative, shall be heard in person save by special leave of the Authority.

17. Continuation of proceedings after death, etc., of applicant. - Where the applicant, being an individual, dies, or being a company or association of persons, whether incorporated or not, is wound up or dissolved or disrupted or amalgamated or succeeded to by any other person or otherwise comes to an end, the application shall not abate and the proceedings in the application may be continued by the executor, administrator, liquidator, receiver or assignee or other legal representative of the applicant, as the case may be, on a petition made in this behalf, if the Authority considers that the circumstances so justify.

18. Hearing of application. - (1) On the day fixed for hearing or any other day to which the case is adjourned, the Authority shall hear the applicant or his authorised representative in cases where it is proposed to reject the application or where the applicant seeks an opportunity of being heard; the Authority may also hear the Principal Commissioner or Commissioner or his authorised representative, if it considers it necessary, before pronouncing its advance ruling.

(2) In an appropriate case, the Authority may call upon any person to depose or to supply such material or document, as it may consider necessary to arrive at a decision.

(3) The Authority may, in an appropriate case where an important question of law arises, make a reference to a law officer of the Central Government including the Attorney-General and Solicitor General to furnish his opinion to the Authority in the matter, as per the extant procedure in this regard.

(4) The Authority may, on such conditions as the circumstances of the case require, adjourn the hearing of the application.

19. Hearing of application *ex parte*. - Where on the day fixed for hearing or any other day to which the case is adjourned, the applicant or the Principal Commissioner or Commissioner does not appear in person or through an authorised representative when the application is called for hearing, the Authority may dispose of the application *ex parte* on merits :

Provided that where an application has been disposed of under this rule and the applicant or the Principal Commissioner or Commissioner, as the case may be, applies within seven days of receipt of a copy of the order or advance ruling and the Authority is satisfied that there was sufficient cause for his non-appearance when the application was called for hearing, the Authority may, after allowing the opposite party a reasonable opportunity of being heard, make an order setting aside the *ex parte* order or advance ruling and restore the application for fresh hearing.

20. Withdrawal of application. - The applicant may withdraw his application within two weeks from the date of the application and thereafter only with the leave of the Authority.

21. Modification of order or advance ruling. - The Authority may *suo motu* or on a petition by the applicant or the Principal Commissioner or Commissioner, but before pronouncement of an advance ruling or before an advance ruling pronounced has been given effect to, on being satisfied that an order or advance ruling was pronounced under mistake of law or fact, modify such order or advance ruling in such respects as it considers appropriate, after allowing the applicant and Principal Commissioner or Commissioner concerned a reasonable opportunity of being heard.

22. Rectification of mistakes. - (1) The Authority may, with a view to rectifying any mistake apparent from the record, amend any advance ruling pronounced by it before such ruling has been given effect to.

(2) Such amendment may be made *suo motu* or when the mistake is brought to the notice of the Authority by the applicant or the Principal Commissioner or Commissioner, but only after allowing the applicant and the Principal Commissioner or Commissioner a reasonable opportunity of being heard.

23. Amendment of records. - If at any stage of the proceedings it is brought to the notice of the Authority that there is any factual or material error in the records, the Authority may permit amendment of the records after hearing the applicant and the Principal Commissioner or Commissioner or their authorised representative.

24. Supply of certified copies. - The Secretary may grant certified copies of documents, orders or advance rulings to the applicant or the Principal Commissioner or Commissioner on a written request.

25. Inspection of records. - (1) The applicant or the Principal Commissioner or Commissioner or his authorised representative may be allowed to inspect the records of an application or petition on making a written request to the Secretary subject to the condition that only those documents shall be made available for inspection that are relied upon in the proceedings before the Authority.

(2) Inspection shall be allowed only in the presence of an officer of the Authority and taking of notes and not copies of the documents shall be permitted.

26. Declaration of advance ruling to be void in certain circumstances. - (1) Where it is brought to the notice of the Authority on a representation made by the Principal Commissioner or Commissioner concerned or otherwise that an advance ruling pronounced by it has been obtained by the applicant by fraud or misrepresentation of facts, the matter shall be examined by the Authority and any such representation shall be supported by an affidavit duly attested and accompanied with attested copies of documents relied upon.

(2) If the Authority after examining the representation is *prima facie* of the view that the advance ruling appears to have been obtained by the applicant by fraud or misrepresentation of facts, the applicant shall be given a notice to explain as to why the ruling should not be declared void *ab initio* under sub-section (1) of section 28K.

- (3) The notice referred to in sub-regulation (2) to the applicant shall be in writing -
- (a) informing him of the grounds on which it is proposed to declare the advance ruling as void *ab initio*;
- (b) enclosing copies of the documents, if any, sought to be relied upon;
- (c) giving an opportunity of making a representation in writing within such reasonable time as may be specified in the notice against the grounds for declaring the advance ruling void *ab initio*; and
- (d) giving a reasonable opportunity of being heard in person or through an authorised representative in the matter.
- (4) A copy of the notice with enclosures shall also be forwarded to the Principal Commissioner or Commissioner for comments, if any, and a reasonable opportunity shall also be given to the Principal Commissioner or Commissioner or his authorised representative of being heard before passing any order.
- (5) Where the Authority finds that the advance ruling was obtained by the applicant by fraud or misrepresentation of facts, the same shall be declared void *ab initio*.
- 27. Publication of orders or advance rulings.** - Such of the orders or advance rulings of the Authority, as the Authority deems fit for publication in any authoritative report or the press, may be released for such publication on such terms and conditions as the Authority may specify.
- 28. Authentication and communication of orders or advance rulings.** - (1) Every order or advance ruling of the Authority shall be duly signed by the Authority pronouncing the order or advance ruling and bear the official seal of the Authority.
- (2) A certified copy of order or advance ruling of the Authority shall be communicated to the applicant and the Principal Commissioner or Commissioner under the signature of the Secretary or an officer of the Authority authorised by the Secretary in this behalf and bear the official seal of the Authority.
- 29. Proceedings of Authority.** - When the Authority is unable to discharge his functions owing to absence, illness or any other cause or in the event of occurrence of any vacancy, the Board, may specify any other Authority situated elsewhere to act as the said Authority.
- 30. Procedure in case of petition.** - The provisions contained in these regulations for hearing and disposal of an application shall apply, *mutatis mutandis*, to the hearing and disposal of all petitions before the Authority.
- 31. Procedure in case of transferred application and proceeding.** - The provisions contained in these regulations for hearing and disposal of an application shall apply, *mutatis mutandis*, to the hearing and disposal of all transferred application and proceeding, referred to in sub-section 3 of section 28F.
- 32. Dress regulation.** - (1) An authorised representative shall appear before the Authority in dress specified for the members of his profession by the competent professional body, if any.
- (2) All other persons appearing before the Authority shall be properly dressed.
- 33. Prohibition of arms, mobile phones, etc.** - No person shall be allowed to bring mobile phones, sticks, arms or other weapons in the room where the Authority conducts the proceedings.

FORM CAAR-1

[See regulation 6(1)]

Application form for Advance Ruling

1.	Details of Applicant	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	

	(v) E-mail address	
	(vi) Postal address [to be provided if different from (ii) above]	
	(vii) Permanent Account Number (Income Tax) of the applicant (if any).	
2.	Importer-Exporter Code number of the applicant (if any).	
3.	Jurisdictional Authority (Tick whichever is applicable) i) CAAR, New Delhi ii) CAAR, Mumbai	
4.	Details of Authorized Representative (if any)	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address [to be provided if different from (ii) above]	
5.	Status of the Applicant (Tick whichever is applicable)	
	(i) Holding a valid Importer-Exporter code number granted under section 7 of the Foreign Trade (Development and Regulation Act), 1992 (22 of 1992) (ii) Exporting any goods to India (iii) Any justifiable cause to the satisfaction of the Authority (elaborate that cause)	
6.	Nature of activity (proposed/present) on which Advance Ruling is sought	
7.	Present status of activity	
8.	Question of Law or fact on which Advance Ruling required (Tick whichever is applicable and provide details against ticked item):-	
	(i) classification of goods under the Customs Tariff Act, 1975;	
	(ii) applicability of a notification issued under sub-section (1) of section 25 of the Customs Act, 1962, having a bearing on the rate of duty;	
	(iii) the principles to be adopted for the purposes of determination of value of the goods under the provisions of the Customs Act, 1962;	
	(iv) applicability of notification issued in respect	

	of duties under the Customs Act,1962, the Customs Tariff Act, 1975 and any duty chargeable under any other law for the time being in force in the same manner as duty of Customs leviable under the Customs Act;	
	(v) determination of Origin of goods in terms of the regulations notified under the Customs Tariff Act, 1975 and matters relating thereto.	
9.	Statement of relevant facts having a bearing on the question(s) raised.	
10.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicants view point and submissions on issues on which the advance ruling is sought).	
11.	Whether the question(s) raised is pending in the applicant's case before any officer of Customs, Appellate Tribunal or any Court of Law? If so, provide relevant details.	
12.	Whether a similar matter as raised in the question(s) by the applicant has already been decided by the Appellate Tribunal or any Court?	
13.	Jurisdictional Principal Commissioner/ Commissioner of Customs i.e. from where import/export is proposed to be undertaken.	
14.	List of documents/statement attached (attach the list on a separate sheet, if necessary)	
15.	Particulars of the fee paid.	

(Signature of Applicant/Authorized Representative)

VERIFICATION

I, _____(name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief information and statements furnished in above format and in the annexure(s) thereto including the documents enclosed are correct. I am making this application in my capacity as _____ (designation). I am competent to make and verify this application.

2. I also declare that the question (s) on which the advance ruling is sought is/are not pending in my case before any officer of Customs, Appellate Tribunal or any Court.

Place:

Date:

(Signature of Applicant/ Authorized Representative)

FORM CAAR-2

[See regulation 10(1)]

Appeal to the Appellate Authority for Advance Rulings

1.	Advance Ruling/ Order Number with the Date & the Authority	
2.	Date of Communication of the Ruling/ Order	
3.	Details of Appellant	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address [to be provided if different from (ii) above]	
	(vii) Permanent Account Number (Income Tax) of the applicant (if any).	
4.	Details of Authorized Representative (if any)	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address [to be provided if different from (ii) above]	
5.	Brief facts of the case	
6.	Grounds of Appeal	
7.	Jurisdictional Principal Commissioner/ Commissioner of Customs in respect of the Ruling/Order	
8.	List of documents/statement attached (attach the list on a separate sheet, if necessary).	
9.	Particulars of the fee paid.	
	Prayer	
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, New Delhi may be pleased to:	
	a. set aside/modify the impugned advance ruling/order passed by the Authority for Advance Ruling as prayed above;	
	b. grant a personal hearing; and	
	c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.	
	And for this act of kindness, the appellant, as is duty bound, shall ever pray.	

(Signature of Applicants/ Authorized Representative)

VERIFICATION

I, _____(name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief information and statements furnished in above format and in the annexure(s) thereto including the documents enclosed are correct. I am making this application in my capacity as _____ (designation). I am competent to make and verify this appeal.

Place:

Date:

(Signature of Applicant/ Authorized Representative)

FORM CAAR-3

[See regulation 10(2)]

Appeal to the Appellate Authority for Advance Ruling

1.	Advance Ruling/ Order Number with the Date & the Authority	
2.	Date of Communication of the Ruling/ Order	
3.	Details of the Appellant Principal Commissioner/Commissioner of Customs.	
4.	Details of Applicant	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address [to be provided if different from (ii) above]	
	(vii) Permanent Account Number (Income Tax) of the applicant (if any).	
5.	Details of Authorized Representative (if any)	
	(i) Full name	
	(ii) Complete address	
	(iii) Telephone number (with STD/ISD code)	
	(iv) Fax number (with STD/ISD code)	
	(v) E-mail address	
	(vi) Postal address [to be provided if different from (ii) above]	
6.	Brief facts of the case	
7.	Grounds of Appeal	
8.	List of documents/statement attached (attach the list on a separate sheet, if necessary).	

Prayer
In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, New Delhi may be pleased to:
<ul style="list-style-type: none"> a. set aside/modify the impugned advance ruling/ order passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.
And for this act of kindness, the appellant, as is duty bound, shall ever pray.

(Signature of Appellant Principal Commissioner/Commissioner of Customs)

VERIFICATION

I, _____(name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief information and statements furnished in above format and in the annexure(s) thereto including the documents enclosed are correct. I am making this application in my capacity as _____ (designation). I am competent to make and verify this appeal.

Place:

Date:

(Signature of Appellant Principal Commissioner/ Commissioner of Customs)

[F. No. 275/16/2018-CX.8A(Pt)]

ANANTH RATHAKRISHNAN, Dy. Secy.

अधिसूचना

नई दिल्ली, 4 जनवरी, 2021

सं. 02/2021-सीमाशुल्क (गै.टै.)

सा.का.नि. 5(अ).—केंद्र सरकार, सीमाशुल्क अधिनियम, 1962 (1962 का 52) की धारा 156 द्वारा प्रदत्त शक्तियों का प्रयोग करते हुए संख्या जी.एस.आर. 593(अ), दिनांक 23 अगस्त, 2002 के माध्यम से भारत के राजपत्र, असाधारण, भाग II, खंड 3, उप-खंड (i) में प्रकाशित भारत सरकार, वित्त मंत्रालय (राजस्व विभाग) संख्या 55/2002-सीमाशुल्क (गै.टै.), दिनांक 23 अगस्त, 2002 की अधिसूचना के द्वारा बनाई गई सीमाशुल्क (अग्रिम विनिर्णय) नियमावली 2002, उन बातों के सिवाय जिन्हें ऐसे निरस्तीकरण से पूर्व किया गया है या करने से लोप किया गया है, को एतद्वारा निरस्त करती है।

[फा. सं. 275/16/2018-सीएक्स.8क(भाग)]

आनंद राधाकृष्णन, उप सचिव

NOTIFICATION

New Delhi, the 4th January, 2021

No. 02/2021—Customs (N.T.)

G.S.R. 5(E).—In exercise of the powers conferred by section 156 of the Customs Act, 1962 (52 of 1962), the Central Government hereby rescinds the Customs (Advance Rulings) Rules 2002, made vide notification of the Government of India, in the Ministry of Finance (Department of Revenue) No. 55/2002-Customs (NT), dated the 23rd August, 2002, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 593 (E), dated the 23rd August, 2002, except as respects things done or omitted to be done before such rescission.

[F. No. 275/16/2018-CX.8A(Pt)]

ANANTH RATHAKRISHNAN, Dy. Secy.