

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 12th June, 2023

**G.S.R. 432(E).**—In exercise of the powers conferred by section 245Q read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend Income-tax Rules, 1962, namely: —

1. **Short title and commencement.**— (1) These rules may be called the Income-tax (Ninth Amendment) Rules, 2023.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. In the Income-tax Rules, 1962, (hereinafter referred to as the said rules), in rule 44E, for sub-rule (2), the following sub-rule shall be substituted, namely:—

“(2) The application referred to in sub-rule (1), the verification appended thereto, the annexures to the said 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-mailaddress;

(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-mailaddress;

(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, —

(I) 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

- (II) furnished through its registered e-mail address;
- (e) in the case of an association of persons,—
- (I) signed or digitally signed by any member of the association or the principal officer thereof; and
- (II) furnished through its registered e-mail address;
- (f) in the case of any other person,—
- (I) signed or digitally signed by that person or by some other person competent to act on his behalf; and
- (II) furnished through his registered e-mail address.
3. In the said rules, in rule 44F,—
- (i) in the marginal heading, for the word “Authority”, the word “Board” shall be substituted;
- (ii) for the word “Authority” at both the places where they occur, the word “Board” shall be substituted, in both places.
4. In the said rules, in Appendix-II, for the Forms —FORM No. 34C to FORM No. 34EA, the following Forms shall be substituted, namely:—

**“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 BOARD FOR ADVANCE RULINGS

|                                                                                                                            | Mr. | Ms. |
|----------------------------------------------------------------------------------------------------------------------------|-----|-----|
| 1. In case of an individual,                                                                                               |     |     |
| Last Name/ Surname First Name                                                                                              |     |     |
| Middle Name                                                                                                                |     |     |
| 2. Date of Birth                                                                                                           |     |     |
| 3. Father's name                                                                                                           |     |     |
| 4. Full name (in case the applicant is not an individual)                                                                  |     |     |
| 5. Date of Incorporation (in case applicant is not an individual)                                                          |     |     |
| 6. Type of incorporation                                                                                                   |     |     |
| 7. Address                                                                                                                 |     |     |
| 8. Telephone, Fax No. and e-mail address                                                                                   |     |     |
| 9. Country of residence                                                                                                    |     |     |
| 10. Status                                                                                                                 |     |     |
| 11. Basis of claim for being a non-resident                                                                                |     |     |
| 12. The Commissioner and the Assessing Officer having jurisdiction over the applicant (in the case of existing assesseees) |     |     |
| 13. Permanent Account Number (in the case of existing assesseees)                                                          |     |     |

|                                                                                                                                                                                                                                                                                    |                                                            |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| 14. Question(s) relating to the transaction on which the advance ruling is required                                                                                                                                                                                                | <div style="border: 1px solid black; height: 25px;"></div> |
| 15. Whether the transaction referred to in item No. 14 relates to an event of national or international importance?                                                                                                                                                                | <div style="border: 1px solid black; height: 25px;"></div> |
| 16. If yes, name of the event                                                                                                                                                                                                                                                      | <div style="border: 1px solid black; height: 25px;"></div> |
| 17. Statement of the relevant facts having a bearing on the question(s) referred to in item No. 14                                                                                                                                                                                 | <div style="border: 1px solid black; height: 25px;"></div> |
| 18. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)                                                                                                                                               | <div style="border: 1px solid black; height: 25px;"></div> |
| 19. List of documents or statements attached                                                                                                                                                                                                                                       |                                                            |
| 20. Fee payment details, such as Transaction Reference No./ Challan Identification Number/ Payment Identification Number etc., accompanying the application                                                                                                                        | <div style="border: 1px solid black; height: 25px;"></div> |
| 21. Name and address of authorised representative in India, if any                                                                                                                                                                                                                 | <div style="border: 1px solid black; height: 25px;"></div> |
| 22. Taxpayer Registration Number or Taxpayer Identification Number or Functional equivalent or any unique number used for identification by the Government of that country or specified territory of which applicant claims to be a resident                                       | <div style="border: 1px solid black; height: 40px;"></div> |
| 23. Particulars of the Parent Company or Companies of the applicant:                                                                                                                                                                                                               | <div style="border: 1px solid black; height: 25px;"></div> |
| (a) Name of the Immediate parent company of the applicant                                                                                                                                                                                                                          | <div style="border: 1px solid black; height: 25px;"></div> |
| (b) Address of Immediate parent company of the applicant                                                                                                                                                                                                                           | <div style="border: 1px solid black; height: 25px;"></div> |
| (c) Country of residence of Immediate parent company of the applicant                                                                                                                                                                                                              | <div style="border: 1px solid black; height: 25px;"></div> |
| (d) Permanent Account Number of Immediate parent company of the applicant (if allotted)                                                                                                                                                                                            | <div style="border: 1px solid black; height: 25px;"></div> |
| (e) Taxpayer Registration Number or Taxpayer Identification Number or Functional equivalent or any unique number used for identification of the Immediate parent company of applicant by the Government of that country or specified territory of which it claims to be a resident | <div style="border: 1px solid black; height: 50px;"></div> |
| (f) Name of Ultimate parent company of the applicant                                                                                                                                                                                                                               | <div style="border: 1px solid black; height: 25px;"></div> |
| (g) Address of Ultimate parent company of the applicant                                                                                                                                                                                                                            | <div style="border: 1px solid black; height: 25px;"></div> |
| (h) Country of residence of Ultimate parent company of the applicant                                                                                                                                                                                                               | <div style="border: 1px solid black; height: 25px;"></div> |

- (i) Permanent Account Number of Ultimate parent company of the applicant (if allotted)

- (j) Taxpayer Registration Number or Taxpayer Identification Number or Functional equivalent or any unique number used for identification of the Ultimate parent company of applicant by the Government of that country or 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

.....(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:

- The application shall be filled in English or Hindi.
- 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. 20.
- In reply to item No. 7, in the case of an applicant, who is not an existing assessee, the following addresses are to be given:-
  - The place where office and residence are located or is likely to be located in India
  - The address in his country of incorporation.
- In reply to item No. 9, 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.
- In reply to item No. 10, the applicant shall state whether the applicant is an individual, Hindu undivided family, firm, association of persons or company.
- For item No. 11, the reply shall 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 one hundred and eighty-two days or more ;or
  - for a period or periods of sixty days or more and has also been in India within the preceding four years for a period or periods of three hundred and sixty-five days or more.

However, the period of sixty days is increased to one hundred and eighty-two 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 or a citizen of India who leaves India for purposes of employment outside India, or as a member of the crew of an Indian ship. Further, in the case of a person who is a citizen of India or a person of Indian origin who has been outside India and comes to a visit to India, the aforementioned period of sixty days is increased to one hundred and twenty days if the total income of such person, other than income from foreign sources, exceeds fifteen lakh rupees during the relevant previous year.

Furthermore, irrespective of the above mentioned conditions, an individual, who is a citizen of India and has total income, other than the income from foreign sources, exceeding fifteen lakh rupees will be deemed to be a resident if he is not liable to tax in any other country or territory due to his domicile or residence or any other criterion.

An association of persons or a Hindu undivided family or a firm 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 its place of effective management is in India.

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

7. Regarding item No. 14, the questions shall be based on actual or proposed transactions. Hypothetical questions shall not be entertained.
8. In respect of item No. 17, in Annexure I, the applicant shall 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 transactions. Relevant facts reflected in documents submitted along with the application must be included in the statement of facts and not merely incorporated by reference.
9. For item No. 18, in Annexure II, the applicant shall clearly state his interpretation of law or facts in respect of the questions on which the advance ruling has been sought.
10. 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

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, —

(I) 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

(II) furnished through its registered e-mailaddress;

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

(I) signed or digitally signed by any member of the association or the principal officer thereof; and

(II) furnished through its registered e-mailaddress;

(f) in the case of any other person,—

(I) signed or digitally signed by that person or by some person competent to act on his behalf; and

furnished through his registered e-mailaddress;

#### **ANNEXURE I**

**Statement of the relevant facts having a bearing on the questions on which the advance ruling is required**

.....  
.....

.....

*Signed*

*Place..... (Applicant)*

*Date.....*

#### **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)*

**FORM No. 34D**

[See rule 44E]

**Form of application by a resident applicant for seeking an advance ruling in relation to a transaction undertaken or proposed to be undertaken by him with a non-resident, 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. Commissioner and Assessing Officer having jurisdiction over the applicant
5. Permanent Account Number, and Aadhaar Number (if applicable)
6. Particulars of the non-resident with whom the transaction is undertaken or proposed to be undertaken
  - (a) Name of the non-resident
  - (b) Address of the non-resident
  - (c) Country of residence
  - (d) Telephone and Fax Number of the non- resident
  - (e) Permanent Account Number of the non- resident (if allotted)
  - (f) Taxpayer Registration Number or Taxpayer Identification Number/Functional equivalent or any unique number used for identification of the non-resident by the Government of that country or specified territory of which it claims to be a resident.
  - (g) Name of Immediate parent company of the non-resident
  - (h) Address of Immediate parent company of the non-resident
  - (i) Country of residence of Immediate parent company of the non-resident
  - (j) Permanent Account Number of Immediate parent company of the non- resident (if allotted)
- (K) Taxpayer Registration Number or  
Taxpayer Identification Number or  
Functional equivalent/ any unique  
number used for identification of the Immediate parent company of  
the non- resident by the Government of that country or specified  
territory of which it claims to be a resident

|                                                                                                                                                                                                                                                                                                               |                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|
| (l) Name of Ultimate parent company of the non-resident                                                                                                                                                                                                                                                       | <input type="text"/> |
| (m) Address of Ultimate parent company of the non-resident                                                                                                                                                                                                                                                    | <input type="text"/> |
| (n) Country of residence of Ultimate parent company of the non-resident                                                                                                                                                                                                                                       | <input type="text"/> |
| (o) Permanent Account Number of Ultimate parent company of the non-resident (if allotted)                                                                                                                                                                                                                     | <input type="text"/> |
| (p) Taxpayer Registration Number or<br>Taxpayer Identification Number or<br><br>Functional equivalent or any unique<br>number used for identification of the Ultimate<br>parent company of the non- resident by the<br>Government of that country/specified territory of<br>which it claims to be a resident; | <input type="text"/> |
| 7. Basis of claim that the person referred to in serial number 6 with whom the transaction is undertaken or proposed to be undertaken is a non-resident                                                                                                                                                       | <input type="text"/> |
| 8. Question(s) of law or of fact relating to a transaction undertaken or proposed to be undertaken on which the advance ruling is required                                                                                                                                                                    | <input type="text"/> |
| 9. Whether the transaction referred to in item No. 8 relates to an event of national or international importance?                                                                                                                                                                                             | <input type="text"/> |
| 10. If yes, name of event                                                                                                                                                                                                                                                                                     | <input type="text"/> |
| 11. Statement of the relevant facts having a bearing on the question(s) referred to in item No. 8                                                                                                                                                                                                             | <input type="text"/> |
| 12. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)                                                                                                                                                                          | <input type="text"/> |
| 13. List of documents or statements attached                                                                                                                                                                                                                                                                  | <input type="text"/> |
| 14. Fee payment details, such as Transaction Reference No./ Challan Identification Number/ Payment Identification Number etc., accompanying the application                                                                                                                                                   | <input type="text"/> |

.....  
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

..... (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. For item No. 6, the reply shall 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 one hundred and eighty-two days or more ;or
- for a period or periods of sixty days or more and has also been in India within the preceding four years for a period or periods of three hundred and sixty-five days or more.

However, the period of sixty days is increased to one hundred and eighty-two 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 or a citizen of India who leaves India for purposes of employment outside India, or as a member of the crew of an Indian ship. Further, in the case of a person who is a citizen of India or a person of Indian origin who has been outside India and comes to a visit to India, the aforementioned period of sixty days is increased to one hundred and twenty days if the total income of such person, other than income from foreign sources, exceeds fifteen lakh rupees during the relevant previous year.

Furthermore, irrespective of the above mentioned conditions, an individual, who is a citizen of India and has total income, other than the income from foreign sources, exceeding fifteen lakh rupees will be deemed to be a resident if he is not liable to tax in any other country or territory due to his domicile or residence or any other criterion.

An association of persons or a Hindu undivided family or firm 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 its place of effective management is in India.

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

5. Regarding item No. 8, the question(s) shall be based on actual or proposed transactions. Hypothetical questions shall not be entertained.
6. In respect of item No. 11, in Annexure I, the applicant shall 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 the documents submitted along with the application shall be included in the statement of facts and not merely incorporated by reference.
7. For item No. 12, in Annexure II, the applicant shall clearly state his interpretation of law or facts in respect of the question(s) on which the advance ruling has been sought.
8. 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-mailaddress;
- (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-mailaddress;
- (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, —
- (I) 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
- (II) furnished through its registered e-mailaddress;
- (e) in the case of an association of persons,—
- (I) signed or digitally signed by any member of the association or the principal officer thereof ; and
- (II) furnished through its registered e-mailaddress;
- (f) in the case of any other person,—
- (I) signed or digitally signed by that person or by some person competent to act on his behalf; and
- (II) 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**

.....  
 .....

.....

Place..... (Applicant)

Date.....

**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)

**FORM No. 34DA**

[See rule 44E]

**Form of application by a resident applicant for seeking an advance ruling, in relation to a transaction which has been undertaken or is proposed to be undertaken, 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                                                                                                      | <input type="text"/> |
| 2. Telephone, Fax No. and email address                                                                                                        | <input type="text"/> |
| 3. Status                                                                                                                                      | <input type="text"/> |
| 4. The Commissioner and Assessing Officer having jurisdiction over the applicant                                                               | <input type="text"/> |
| 5. Permanent Account Number, and Aadhaar Number (if applicable)                                                                                | <input type="text"/> |
| 6. Name, address, telephone or fax number and email address of the person with whom the transaction is undertaken or proposed to be undertaken | <input type="text"/> |
| 7. Question(s) of law or of fact relating to a transaction undertaken or proposed to be undertaken on which the advance ruling is required     | <input type="text"/> |
| 8. Whether the transaction referred to in item No. 7 relates to an event of national or international importance?                              | <input type="text"/> |
| 9. If yes, name of event                                                                                                                       | <input type="text"/> |
| 10. Statement of the relevant facts having a bearing on the question(s) referred to in item No. 7                                              | <input type="text"/> |
| 11. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)           | <input type="text"/> |
| 12. Whether there are any decisions of the Court on the question raised on which ruling is required? If yes, list such relevant decisions.     | <input type="text"/> |

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

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 (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)

### 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 Income-tax Rules, 1962, 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. 7, the questions shall be based on actual or proposed transactions. Hypothetical questions shall not be entertained.
5. In respect of item No. 10, in Annexure I, the applicant shall 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 transactions. Relevant facts reflected in the documents submitted along with the application shall be included in the statement of facts and not merely incorporated by reference.
6. For item No. 11, in Annexure II, the applicant shall clearly state his interpretation of law or facts in respect of the question(s) on which the advance ruling has been 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-mailaddress;

(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-mailaddress;

(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, —

(I) 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

(II) furnished through its registered e-mailaddress;

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

(I) signed or digitally signed by any member of the association or the principal officer thereof; and

(II) furnished through its registered e-mailaddress;

(f) in the case of any other person,—

(I) signed or digitally signed by that person or by some person competent to act on his behalf; and

(II) 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**

.....  
 .....

.....*Sign.*  
 (*Applicant*)

*Place*.....

*Date*.....

## 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)

## 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 the 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;

© 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**

.....  
.....

Place.....

Signed Date.....

(Applicant)

Place.....

Signed Date.....

(Applicant)

**FORM No. 34EA**

[See rule 44E]

**Form of application by a person 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. In case of an individual,

Last Name/ Surname First Name  
Middle Name

2. Date of Birth

3. Father's name

4. Full name (in case applicant is not an individual)

5. Date of Incorporation (in case applicant is not an individual)

6. Type of incorporation

7. Address

8. Status

9. Resident or non-resident in India

10. Country of which he is resident (in case of non-resident)

11. Basis of claim for being a non-resident

12. The Commissioner and Assessing Officer having jurisdiction
- 
- over the applicant (only in case of existing non-resident
- 
- assesseees)

13. Permanent Account Number, and Aadhaar number
- 
- (if applicable) in case of resident

14. Details of the arrangement to be
- 
- undertaken by the applicant on which determination or
- 
- decision of the Board is required

(i) brief description of the arrangement

(ii) purpose or purposes of the arrangement

(iii) details of the other parties to the arrangement in the  
following format:

| S.No. | Name of the<br>other party(ies) to<br>the arrangement | Whether<br>resident in<br>India | Permanent<br>Account<br>Number and<br>Aadhaar<br>Number (if<br>applicable) | Role of such<br>party in<br>arrangement | Relationship<br>with other<br>party(ies) to the<br>arrangement | Tax benefit<br>arising to the<br>other<br>party(ies), if<br>any |
|-------|-------------------------------------------------------|---------------------------------|----------------------------------------------------------------------------|-----------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------|
|       |                                                       |                                 |                                                                            |                                         |                                                                |                                                                 |
|       |                                                       |                                 |                                                                            |                                         |                                                                |                                                                 |

15. The tax benefit which is likely to arise out of arrangement, if undertaken
16. Assessment year, or years during which the tax benefit as indicated in item No. 15 is likely to arise (give year wise break-up)
17. Questions(s) relating to the proposed arrangement on which the advance ruling is required referred to in item No. 14
18. Statement of the relevant facts having a bearing on the item No. 14
19. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid arrangement
20. List of documents or statements attached
21. Fee payment details, such as Transaction Reference No./ Challan Identification
- Number/ Payment Identification Number etc., accompanying the application
22. Name and address of authorised representative in India

.....  
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 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 shall be filled in English or Hindi.

2. In reply to item No. 9, in the case of an applicant, who is not an existing assessee, the following addresses are to be given:-

- The place where office and residence are located or is likely to be located in India
- The address in his country of incorporation.

3. The application shall be accompanied by proof of payment, of applicable fees in accordance with sub-rule (4) of rule 44E of Income-tax Rules, 1962, made in favour of Board for Advance Rulings, payable at New Delhi. Details of payment shall be given in reply to item No. 21.

4. In reply to item No. 8, the applicant must state whether the applicant is an individual, Hindu undivided family, firm, association of persons or company.

5. For item No. 11, the reply shall 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 one hundred and eighty-two days or more ;or
- for a period or periods of sixty days or more and has also been in India within the preceding four years for a period or periods of three hundred and sixty-five days or more.

However, the period of sixty days is increased to one hundred and eighty-two 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 or a citizen of India who leaves India for purposes of employment outside India, or as a member of the crew of an Indian ship. Further, in the case of a person who is a citizen of India or a person of Indian origin who has been outside India and comes to a visit to India, the aforementioned period of sixty days is increased to one hundred and twenty days if the total income of such person, other than income from foreign sources, exceeds fifteen lakh rupees during the relevant previous year.

Furthermore, irrespective of the above mentioned conditions, an individual, who is a citizen of India and has total income, other than the income from foreign sources, exceeding fifteen lakh rupees will be deemed to be a resident if he is not liable to tax in any other country or territory due to his domicile or residence or any other criterion. An association of persons or a Hindu undivided family or firm 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 its place of effective management is in India.

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

6. Regarding item No. 17, the question (s) should be based on actual or proposed arrangements. Hypothetical questions shall not be entertained.

7. In respect of item No. 18, the applicant shall 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 arrangement(s). Relevant facts reflected in documents submitted along with the application shall be included in the statement of facts and not merely incorporated by reference.

8. For item No. 19, in Annexure II, the applicant shall clearly state his interpretation of law or facts in respect of the question(s) on which the advance ruling has been sought.

9. 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-mailaddress;

(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-mailaddress;

(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, —
- (I) 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
- (II) furnished through its registered e-mailaddress;
- (e) in the case of an association of persons,—
- (I) signed or digitally signed by any member of the association or the principal officer thereof; and
- (II) furnished through its registered e-mailaddress;
- (f) in the case of any other person,—
- (I) signed or digitally signed by that person or by some person competent to act on his behalf; and
- (II) 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

.....

.....

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)".

[Notification No. 37/2023 F.No. 370142/62/2021-TPL(Part-III)]

PRAJNA PARAMITA, Director

**Note :** The principal rules were published in the Gazette of India, Extraordinary, Part-II Section-3, Sub-Section (ii) vide number S.O. 969(E) dated the 26<sup>th</sup> March, 1962 and were last amended vide notification No. G.S.R. 403 (E), dated the 31<sup>st</sup> May, 2023.