

ADVANCE RULING

Question

Authority of Advance Ruling under the Income Tax Act, 1961 will be authority for purposes of Central excise also. Explain the validity of the statement with reference to the Central Excise Laws.
(1 Mark) (May 2010)

Answer

Yes, the statement is valid as per the definition of “authority” provided under section 23A(e) which *inter alia* provides that Central Government may, by notification in the Official Gazette, authorise an Authority constituted under section 245-O of the Income-tax Act to act as an Authority for Advance Ruling under excise also.

Accordingly, as per *Notification No. 143/2009-Cus. (N.T.) dated 15-9-2009*, Authority of Advance Ruling under the Income Tax Act, 1961 will act as Authority of Advance Ruling under Central Excise Act also.