Ministry of Finance
(Department of Revenue)
Notification No. 55/2002 - Customs (N.T.)
New Delhi, the 23rd August, 2002
CUSTOMS (ADVANCE RULINGS) RULES, 2002

G.S.R. 593 (E). - In exercise of the powers conferred by Section 156 read with sub-sections (1) and (3)of section 28H, sub-section (7) of section 28-I of the Customs Act, 1962 (52 of 1962), the Central Government hereby makes the following rules, namely :

1. Short title, extent and commencement.-

- (1) These rules may be called the Customs (Advance Rulings) Rules, 2002.
- (2) They extend to a whole of India.
- (3) They shall come into force on the date of their publication in the Official Gazette.

2. Definitions- In these rules, unless the context otherwise requires,-

- (a)"Act" means the Customs Act, 1962 (52 of 1962).
- (b) Authority means the Authority for Advance Rulings (Central Excise, Customs and Service Tax) constituted under section 28F of the Customs Act, 1962 (52 of 1962)
- (c) "Form-Application for Advance Rulings (Customs) means the form annexed to these rules.
- (s) Words and expressions used and not defined herein but defined in the Act, shall have the meanings respectively, assigned to them in the Act

IndiaCode

3. Form and manner of application.-

- (1) An application for obtaining an advance ruling under sub-section of section 28H of the Act shall be made in Form-Application for Advance Rulings (Customs).
- (2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed,-
  - (a) in the case of an individual, by the individual himself, or where the individual is absent from India, by the individual concerned or by some person duly authorized by him in this behalf; and where the individual is a minor or is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
  - (b) in the case of Hindu undivided family, by the Karta of that family and, where the Karta is absent from India or is mentally incapacitated from attending his affairs, by any other adult member of that family;
  - (c) in the case of company or local authority, by the principal officer thereof authorized by the company or the local authority, as the case may be, for such purpose;
  - (d) in the case of a firm, by any partner thereof, not being a minor;
  - (e) in the case of an association, by any member of the association or the principal officer thereof; and

- (f) in the case of any other person, by that the person or some person competent to act on his behalf.

- (3) Every application shall be filed in quadruplicate and shall be accompanied by a fee of two thousand five hundred rupees.

4. Certification of copies of the advance rulings pronounced by the Authority

- A copy of the advance ruling pronounced by the Authority for Advance Rulings and duly signed by the Members to be sent to each of the applicant and to the Commissioner of Customs under sub-section (7) of section 28-I of the Act, shall be certified to be true copy of its original by the Commissioner, Authority for Advance Rulings, or any other officer duly authorized by the Commissioner, Authority for Advance Rulings, as the case may be .

IndiaCode