

FORM NO. 34E

[See rule 44E]

Form of application by a person falling within such class or category of persons as notified by Central Government in exercise of powers conferred 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, telephone and Fax Number
2. Status
3. Permanent Account Number
4. Commissioner and Assessing Officer having jurisdiction over the applicant
5. Particulars of the appeal number and date of appeal before the CIT(A) or the Tribunal wherever applicable
6. 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)
7. Question(s) of law or of fact involved on which the advance ruling is required
8. Statement of the relevant facts having a bearing on the aforesaid question(s)
9. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)
10. List of documents/statements attached
11. Particulars of account payee demand draft accompanying the application

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 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 Court.

Verified today the _____ ay of _____.

Place

Signed
(Applicant)

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 rupees drawn in favour of Authority for Advance Rulings, payable at New Delhi. Particulars of the draft should be given in reply to item No. 11.
5. In reply to item No. 2, the applicant must state whether he/it is an individual, Hindu undivided family, firm, association of persons or company.
6. Regarding item No. 7, the question(s) of law and fact raised should be precise and should directly relate to the computation of total income.
7. In respect of item No. 8, in Annexure I, the applicant must state in detail the relevant facts. The tax effect on each question should also be spelt out.
8. For item No. 9, 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 is being sought.
9. The application, the verification appended thereto, the annexures to the application and the statements and documents accompanying the annexures, must be signed as per sub-rule (2) of rule 44E of the Income-tax Rules, 1962.

ANNEXURE I

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

Place
Date

Signed
(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
Date

Signed
(Applicant)