

¹[FORM No. 34EA

[See rule 44E]

Form of application 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

Application No. of

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 or Aadhaar Number
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. Questions of law or of fact involved on which the advance ruling is required
9. Statement of the relevant facts having a bearing on the aforesaid questions
10. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid questions
11. List of documents or statements attached
12. Particulars of account payee demand draft accompanying the application

.....

(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 his 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.....

.....

(Applicant)

Place.....

Notes:

1. The application shall be filled in English or Hindi.
2. The number and year of receipt of the application shall be filled in the Office of the Board for Advance Rulings.
3. The application shall be accompanied by an account payee demand draft of two thousand five hundred Indian rupees drawn in favour of Board for Advance Rulings, payable at New Delhi. Particulars of the draft should be given in reply to item No. 11.
4. In reply to item No. 3, the applicant must state whether he or it is an individual, Hindu undivided family, firm, association of persons or company.
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. 9, in Annexure I, the applicant shall state in detail the relevant facts. The tax effect on each question should also be spelt out.
7. For item No. 10, 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.
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 digitally, if he is required under these rules to furnish his return of income under digital signature

(i) by the individual himself; and

(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 ; or

(II) communicated through his registered e-mail address, in any other case;

(b) in the case of a Hindu undivided family,—

(I) signed digitally, if it is required under these rules to furnish his return of income under digital signature,—

(i) by the karta thereof; and

(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 ;or

(II) communicated through its registered e-mail address, in any other case;

(c) in the case of a company, 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 ;

(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 ;

(d) in the case of a firm,

(I) signed digitally, if it is required under these rules to furnish its return of income under digital signature,—

(i) by the managing partner thereof, and

(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 ;

(II) communicated through its registered e-mail address, in any other case;

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

(I) signed digitally, if it is required under these Rules to furnish his return of income under digital signature, by any member of the association or the principal officer thereof; or

(II) communicated through its registered e-mail address, in any other case;

(f) in the case of any other person,—

(I) signed digitally, if it is required under these Rules, to furnish his return of income under digital signature, by that person or by some person competent to act on his behalf; or

(II) communicated through his registered e-mail address, in any other case.

ANNEXURE I

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

.....
.....

.....

Place.....

(Applicant)

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.....

Date.....

(Applicant)].