

Central Excise Act, 1944

Section 23A - Definitions

In this Chapter, unless the context otherwise requires,--

(a) "activity" means production or manufacture of goods;

(b) "advance ruling" means the determination, by the authority of a question of law or fact specified in the application regarding the liability to pay duty in relation to an activity proposed to be undertaken, by the applicant;

1[(c) "applicant" means--

(i) (a) a non-resident setting up a joint venture in India in collaboration with a non-resident or a resident; or

(b) a resident setting up a joint venture in India in collaboration with a non-resident; or

(c) a wholly owned subsidiary Indian company, of which the holding company is a foreign company, who or which, as the case may be, proposes to undertake any business activity in India:

(ii) a joint venture in India; or

(iii) a resident falling within any such class or category of persons, as the Central Government may, by notification in the Official Gazette, specify in this behalf, and which or who, as the case may be, makes application for advance ruling under sub-section (1) of section 23C;]

4[Explanation.--For the purposes of this clause, "joint venture in India" means a contractual arrangement whereby two or more persons undertake an economic activity which is subject to joint control and one or more of the participants or partners or equity holders is a non-resident having substantial interest in such arrangement;]

(d) "application" means an application made to the Authority under sub-section (1) of section 23C;

5[(e) Authority means the Authority for Advance Rulings, constituted under sub-section (1), or authorised by the Central Government under sub-section (2A), of section 28F of the Customs Act, 1962 (52 of 1962).]

3[(f) "non-resident", "Indian company" and "foreign company" shall have the meanings respectively assigned to them in clauses (30), (26) and (23A) of section 2 of the Income-tax Act, 1961(43 of 1961).]

1. Substituted by the Finance Act, 2005, section 76, for clause (c). (See Annexe)
2. Substituted by the Finance Act, 2005, section 76, for "Authority for Advance Ruling".
3. Substituted by Act 32 of 2003, section 142, for clause (f) (w.e.f. 14-5-2003).
4. Inserted by the Finance Act, 2007.
5. Substituted by the Finance (No. 2) Act, 2009 for the following : -

"(e) "Authority" means the 2[Authority for Advance Rulings (Central Excise, Customs and Service Tax)] constituted under section 28F of the Customs Act, 1962 (52 of 1962);"