Central Excise Act, 1944

Section 23C - Application for Advance Ruling

---

(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner as may be prescribed, stating the question on which the advance ruling is sought.

(2) The question on which the advance ruling is sought shall be in respect of,--

(a) classification of any goods under the Central Excise Tariff Act, 1985 (5 of 1986);

(b) applicability of a notification issued under sub-section (1) of section 5A having a bearing on the rate of duty;

(c) the principles to be adopted for the purposes of determination of value of the goods under the provisions of this Act.

1[(d) notifications issued, in respect of duties of excise under this Act, the Central Excise Tariff Act, 1985(5 of 1985) and any duty chargeable under any other law for the time being in force in the same manner as duty of excise leviable under this Act;

(e) admissibility of credit of excise duty paid or deemed to have been paid on the goods used in or in relation to the manufacture of the excisable goods.]

2[(f) determination of the liability to pay duties of excise on any goods under this Act.]

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

(4) An applicant may withdraw an application within thirty days from the date of the application.

---

1. Inserted by Act 32 of 2003, section 143 (w.e.f. 14-5-2003).

2.Inserted by the Finance Act, 2006.
