

Finance Act 1994

Section 96A - Definitions

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

(a) "advance ruling" means the determination, by the Authority, of a question of law or fact specified in the application regarding the liability to pay service tax in relation to a service proposed to be provided, by the applicant;

1[(b) "applicant" means any person who,--

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

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

(c) is 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) is a joint venture in India; or

(iii) is 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 subsection (1) of section 96C;]

3[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;]

(c) "application" means an application made to the Authority under sub-section (1) of section 96C;

4[(d) 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).]

(e) "non-resident", "Indian company" and "foreign company" 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);

(f) words and expressions used but not defined in this Chapter and defined in the Central Excise Act, 1944 (1 of 1944) or the rules made thereunder shall apply, so far as may be, in relation to service tax as they apply in relation to duty of excise.

1. Substituted by the Finance Act, 2005 w.e.f. 13.05.2005 for the following :-

"(b) "applicant" means--

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

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

(iii) a wholly owned subsidiary Indian company, of which the holding company is a foreign company,

who proposes to undertake any business activity in India and makes application for advance ruling;"

2. Substituted by the Finance Act, 2005 w.e.f. 13.05.2005 for the words "Authority for Advance Rulings".

3. Inserted by the Finance Act, 2007.

4. Substituted by the Finance (No. 2) Act, 2009 for the following : -

"(d) "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);"