

Finance Act 1994

Section 96E - Applicability of Advance Ruling

- (1) The advance ruling pronounced by the Authority under section 96D shall be binding only--
- (a) on the applicant who had sought it;
 - (b) in respect of any matter referred to in sub-section (2) of section 96C;
 - (c) on the Commissioner of Central Excise, and the Central Excise authorities subordinate to him, in respect of the applicant.
- (2) The advance ruling referred, to in sub-section (1) shall be binding as aforesaid unless there is a change in law or facts on the basis of which the advance ruling has been pronounced.
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