

Customs Act, 1962

Section 28F - Authority for Advance Rulings

(1) The Central Government shall, by notification in the Official Gazette, constitute an Authority for giving advance rulings, to be called as 1[the Authority for Advance Rulings (Central Excise, Customs and Service Tax)]. (2) The Authority shall consist of the following Members appointed by the Central Government, namely:-

- (a) a Chairperson, who is a retired Judge of the Supreme Court;
- (b) an officer of the Indian Customs and Central Excise Service who is qualified to be a Member of the Board;
- (c) an officer of the Indian Legal Service who is, or is qualified to be, an Additional Secretary to the Government of India.

2[(2A) Notwithstanding anything contained in sub-sections (1) and (2), or any other law for the time being in force, the Central Government may, by notification in the Official Gazette, authorise an Authority constituted under section 245-O of the Income-tax Act, 1961 (43 of 1961), to act as an Authority under this Chapter.(2B) On and from the date of publication of notification under sub-section (2A), the Authority constituted under sub-section (1) shall not exercise jurisdiction under this Chapter.

(2C) For the purposes of sub-section (2A), the reference to an officer of the Indian Revenue Service who is qualified to be a Member of Central Board of Direct Taxes in clause (b) of sub-section (2) of section 245-O of the Income-tax Act, 1961 (43 of 1961) shall be construed as reference to an officer of the Indian Customs and Central Excise Service who is qualified to be a Member of the Board.

(2D) On and from the date of the authorisation of Authority under sub-section (2A), every application and proceeding pending before the Authority constituted under sub-section (1) shall stand transferred to the Authority so authorised from the stage at which such proceedings stood before the date of such authorisation.]

(3) The salaries and allowances payable to, and the terms and conditions of service of, the Members shall be such as the Central Government may by rules determine.

(4) The Central Government shall provide the Authority with such officers and staff as may be necessary for the efficient exercise of the powers of the Authority under this Act.

(5) The office of the Authority shall be located in Delhi.

1. Substituted by the Finance Act, 2005, section 66, for "Authority for Advance Rulings".

2. Inserted by the Finance (No. 2) Act, 2009.