

Customs Act, 1962

Section 28H - 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 goods under the Customs Tariff Act, 1975 (51 of 1975);

(b) applicability of a notification issued under sub-section (1) of section 25, 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) applicability of notifications issued in respect of duties under this Act, the Customs Tariff Act, 1975(51 of 1975) and any duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act.]

2[(e) determination of origin of the goods in terms of the rules notified under the Customs Tariff Act, 1975 (51 of 1975) and matters relating thereto,]

(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 his application within thirty days from the date of the application.

1. Inserted by Act 32 of 2003, section 111 (w.e.f. 14-5-2003).

2. Inserted by the Finance Act, 2005, section 67.
