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Customs Act, 1962

Section 28J - Applicability of Advance Ruling

- (1) The advance ruling pronounced by the Authority under section 28-I 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 28H;
 - (c) on the Commissioner of Customs, and the customs 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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