Value Added Tax Act, 2003

Section 60 - Clarification and Advance Rulings

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(1) The Commissioner may constitute an Authority for Clarification and Advance Rulings, consisting of three Additional Commissioners, to clarify the rate of tax in respect of any goods or the exigibility to tax of any transaction under the Act.

(2) Any registered dealer seeking clarification or advanced ruling under this Section shall make an application to the Authority in such form and accompanied by proof of payment of such fee, paid in such manner as may be prescribed.

(3) No officer or any other authority of the Department or the Appellate Tribunal shall proceed to decide any issue in respect of which an application has been made by an applicant under this Section.

(4) The order of the authority shall be binding only on the applicant who seeks clarification and only in respect of the goods or transaction in relation to which a clarification is sought and also only on all the subordinate officers.

(5) The order of the Authority under this Section shall be binding as aforesaid unless there is a change in law or facts on the basis of which the order was passed.

(6) Where the authority finds, on a representation made to it by any officer or otherwise, that an order passed by it was obtained by the applicant by fraud or mis-representation of facts, it may, by order, declare such order to be void ab initio and thereupon all the provisions of this Act shall apply to the applicant as if such order had never been made.

(7) Subject to the provisions of Section 66, every order passed under this Section shall be final.
