

The Customs Act, 1962

Section 28E - Definitions

¹[28E. Definitions.--In this Chapter, unless the context otherwise requires,--

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³[(b) "advance ruling" means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation];

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⁵[(c) "applicant" means any person,--

(i) holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992); or

(ii) exporting any goods to India; or

(iii) with a justifiable cause to the satisfaction of the Authority, who makes an application for advance ruling under section 28H;]

⁶[⁷[** *]].

(d) "application" means an application made to the Authority under sub-section (1) of section 28H;

⁸[(e) "Authority" means the Customs Authority for Advance Rulings appointed under section 28EA;]

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¹¹[¹²[* **.]]

1. Ins. by Act 27 of 1999, s. 103 (w.e.f. 11-5-1999).

2. Clause (a) omitted by Act 13 of 2018, s. 64 (w.e.f. 28-3-2018).

3. Subs. by s. 64, *ibid.*, for clause (b) (w.e.f. 28-3-2018).

4.. Clause (ba) omitted by Act 33 of 2021, s. 12 (w.e.f. 4-4-2021).

5. Subs. by s. 64, *ibid.*, for clause (c) (w.e.f. 28-3-2018).

6. Ins. by Act 22 of 2007, s. 97 (w.e.f. 11-5-2007).

7. The *Explanation* omitted by Act 6 of 2022, s. 90 (w.e.f. 30-3-2022).

8. Subs. by Act 13 of 2018, s. 64, for clause (e) (w.e.f. 28-3-2018).

9. Clause (f) omitted by Act 33 of 2021, s. 12 (w.e.f. 4-4-2021).

10. Clause (g) omitted by Act 33 of 2021, s. 12 (w.e.f. 4-4-2021).

11. Subs. by Act 32 of 2003, s. 110, for clause (h) (w.e.f. 14-5-2003).

12. Clause (h) omitted by Act 6 of 2022, s. 90 (w.e.f. 30-3-2022).