

**FORM NO. 34C**

[See rule 44E]

**Form of application for obtaining an advance ruling under section 245Q(1)  
of the Income-tax Act, 1961**

(PLEASE READ THE NOTES CAREFULLY BEFORE FILLING THIS FORM)  
BEFORE THE AUTHORITY FOR ADVANCE RULINGS

Application No. ....of .....

1. Full name and address of the applicant
2. Telephone and Fax No.
3. Country of which he is resident
4. Status
5. Basis of claim for being a non-resident
6. The Commissioner having jurisdiction over the applicant  
(only in the case of existing assesseees)
7. Permanent Account Number (only in the case of existing  
assesseees)
8. Question(s) relating to the transaction on which the advance  
ruling is required
9. Statement of the relevant facts having a bearing on the afore-  
said question(s)
10. Statement containing the applicant's interpretation of law or  
facts, as the case may be, in respect of the aforesaid  
question(s)
11. List of documents/statements attached
12. Particulars of account payee demand draft accompanying the  
application
13. Name and address of authorised representative in India, if  
any

.....  
*Signed*  
(Applicant)



An association of persons or a Hindu undivided family is resident in India in every case except where the control and management of its affairs is situated wholly outside India.

A company is resident in India, if it is an Indian company or the control and management of its affairs is situated wholly in India.

A person who is not resident in India as above, is non-resident in India.

8. Regarding item No. 8 the question(s) should be based on actual or proposed transactions. Hypothetical questions will not be entertained.
9. In respect of item No. 9, in Annexure I, the applicant must state in detail the relevant facts and also disclose the nature of his business or profession and the likely date and purpose of the proposed transaction(s). Relevant facts reflected in documents submitted along with the application must be included in the statement of facts and not merely incorporated by reference.
10. For item No. 10, in Annexure II, the applicant must clearly state his interpretation of law or facts in respect of the question(s) on which the advance ruling has been sought.
11. The application, the verification appended thereto, the annexures to the application and the statements and documents accompanying the annexures, must be signed,—
  - (a) in the case of an individual,—
    - (i) by the individual himself, and
    - (ii) where, for any unavoidable reason, it is not possible for the individual to sign the application, by any person duly authorised by him in this behalf :

**Provided** that in a case referred to in sub-clause (ii), the person signing the application holds a valid power of attorney from the individual to do so, which shall be attached to the application;
  - (b) in the case of a Hindu undivided family,—
    - (i) by the karta thereof, and
    - (ii) where, for any unavoidable reason, it is not possible for the karta to sign the application, by any other adult member of such family;
  - (c) in the case of a company,—
    - (i) by the Managing Director thereof, or where for any unavoidable reason such Managing Director is not able to sign and verify the application, or where there is no Managing Director, by any Director thereof ;
    - (ii) where, for *any* unavoidable reason, it is not possible for the Managing Director or the Director to sign the application, by any person duly authorised by the company in this behalf:

**Provided** that in the case referred to in sub-clause (ii), the person signing the application holds a valid power of attorney from the company to do so, which shall be attached to the application;
  - (d) in the case of a firm, by the managing partner thereof, or where for any unavoidable reason such managing partner is not able to sign and verify the application, or where there is no managing partner as such, by any partner thereof, not being a minor;
  - (e) in the case of an association of persons, by any member of the association or the principal officer thereof ; and
  - (f) in the case of any other person, by that person or by some person competent to act on his behalf.

*ANNEXURE I*

**Statement of the relevant facts having a bearing on the question(s) on which the advance ruling is required**

*Place: .....*  
*Date: .....*

.....  
*Signed*  
*(Applicant)*

*ANNEXURE II*

**Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the question(s) on which advance ruling is required**

*Place: .....,.....*  
*Date: .....,.....*

.....  
*Signed*  
*(Applicant)*