

CHAPTER – XVII

ADVANCE RULING

Section 95 : Definitions

In this Chapter, unless the context otherwise requires,—

- (a) “**advance ruling**” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
 - (b) “**Appellate Authority**” means the Appellate Authority for Advance Ruling referred to in section 99.
 - (c) “**applicant**” means any person registered or desirous of obtaining registration under this Act;
 - (d) “**application**” means an application made to the Authority under sub-section (1) of section 97;
 - (e) “**Authority**” means the Authority for Advance Ruling referred to in section 96 ;
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