

**Section 103 : Applicability of advance ruling**

- (1) The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only –
- (a) on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;
  - (b) on the concerned officer or the jurisdictional officer in respect of the applicant.
- <sup>1</sup>[(1A) The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on–
- (a) the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (43 of 1961);
  - (b) the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961 (43 of 1961).]
- (2) The advance ruling referred to in sub-section (1) <sup>2</sup>[and sub-section (1A)] shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.
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1 Sub-section (1A) inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.

2 Inserted by [Finance \(No. 2\) Act, 2019](#) (No. 23 of 2019). Effective date of amendment not yet notified.