

Section 104 : Advance ruling to be void in certain circumstances

- (1) Where the Authority or the Appellate Authority ¹[or the National Appellate Authority] finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 ²[or under section 101C] has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void *ab-initio* and thereupon all the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:

Provided that no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant or the appellant.

Explanation—The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74 ³[or sub-sections (2) and (7) of section 74A].

- (2) A copy of the order made under sub-section (1) shall be sent to the applicant, the concerned officer and the jurisdictional officer.
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¹ 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.

³ Inserted by The Finance (No. 2) Act, 2024 (No. 15 of 2024). It is made effective from 01-11-2024 by Noti. No. 17/2024-Central Tax, dt. 27-09-2024.