

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 ¹[or the National 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 ²[or of section 101C], 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;
- ³[(f) **“National Appellate Authority”** means the National Appellate Authority for Advance Ruling referred to in section 101A.]

Relevant Rule: Rule 103

1 Inserted by Finance (No. 2) Act, 2019 (No. 23 of 2019). Effective date of amendment is not yet notified.

2 Inserted by Finance (No. 2) Act, 2019 (No. 23 of 2019). Effective date of amendment is not yet notified.

3 Clause (f) inserted by Finance (No. 2) Act, 2019 (No. 23 of 2019). Effective date of amendment is not yet notified.