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**Income Tax Act 1961 s 245-O - Authority for Advance Rulings**

**(1) The Central Government shall constitute an Authority for giving advance rulings, to be known as “Authority for Advance Rulings”:**

**Provided that the Authority shall cease to act as an Authority for Advance Rulings for the purposes of Chapter V of the Customs Act, 1962 (52 of 1962), on and from the date of appointment of the Customs Authority for Advance Rulings under section 28EA of that Act.**

**(1A) On and from the date of appointment of the Customs Authority for Advance Rulings referred to in the proviso to sub-section (1), the Authority shall act as an Appellate Authority, for the purpose of Chapter V of the Customs Act, 1962 (52 of 1962):**

**Provided that the Authority shall not admit any appeal against any ruling or order passed earlier by it in the capacity of the Authority for Advance Rulings in relation to any matter under Chapter V of the Customs Act, 1962 (52 of 1962), after the date of such appointment of the Customs Authority for Advance Rulings.**

**(2) The Authority shall consist of a Chairman and such number of Vice-Chairmen, revenue Members and law Members as the Central Government may, by notification, appoint.**

**(3) A person shall be qualified for appointment as—**

**(a) Chairman, who has been a Judge of the Supreme Court or the Chief Justice of a High**

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Court or for at least seven years a Judge of a High Court;

(b) Vice-chairman, who has been Judge of a High Court;

(c) a revenue Member—

(i) from the Indian Revenue Service, who is, or is qualified to be, a Member of the Board; or

(ii) from the Indian Customs and Central Excise Service, who is, or is qualified to be, a Member of the Central Board of Excise and Customs, on the date of occurrence of vacancy;

(d) a law Member from the Indian Legal Service, who is, or is qualified to be, an Additional Secretary to the Government of India on the date of occurrence of vacancy.

(4) The terms and conditions of service and the salaries and allowances payable to the Members shall be such as may be prescribed.

(5) The Central Government shall provide to the Authority with such officers and employees, as may be necessary, for the efficient discharge of the functions of the Authority under this Act.

(6) The powers and functions of the Authority may be discharged by its Benches as may be constituted by the Chairman from amongst the Members thereof.

(6A) In the event of the occurrence of any vacancy in the office of the Chairman by reason of his death, resignation or otherwise, the seniormost Vice-chairman shall act as the Chairman until the date on which a new Chairman, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office.

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**(6B) In case the Chairman is unable to discharge his functions owing to absence, illness or any other cause, the senior-most Vice-chairman shall discharge the functions of the Chairman until the date on which the Chairman resumes his duties.**

**(7) A Bench shall consist of the Chairman or the Vice-Chairman and one revenue Member and one law Member.**

**Provided that where the Authority is dealing with an application seeking advance ruling in any matter relating to this Act, the revenue Member of the Bench shall be such Member as referred to in sub-clause (i) of clause (c) of sub-section (3).**

**(8) The Authority shall be located in the National Capital Territory of Delhi and its Benches shall be located at such places as the Central Government may, by notification specify.**

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