

**Customs Act 1962 s 28K - Advance ruling to be void  
in certain circumstances**

**(1) Where the Authority finds, on a representation made to it by the Principal Commissioner of Customs or Commissioner of Customs or otherwise, that an advance ruling pronounced by it under sub-section (6) of section 28-I has been obtained by the applicant by fraud or misrepresentation of facts, it may, by order, declare such ruling to be void ab initio and thereupon all the provisions of this Act shall apply to the applicant as if such advance ruling had never been made. Provided that in computing the period of two years referred to in clause (a) of sub-section (1) of section 28, or five years referred to in sub-section (4) thereof, for service of notice for recovery of any duty not levied, short-levied, not paid or short-paid on account of the advance ruling, the period beginning with the date of such advance ruling and ending with the date of the order under this sub-section shall be excluded.**

**(2) A copy of the order made under sub-section (1) shall be sent to the applicant and the Principal Commissioner of Customs or Commissioner of Customs.**