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**Customs Act 1962 s 28H - Application for advance ruling**

**(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner as may be prescribed, stating the question on which the advance ruling is sought.**

**(2) The question on which the advance ruling is sought shall be in respect of, —**

**(a) classification of goods under the Customs Tariff Act, 1975 (51 of 1975);**

**(b) applicability of a notification issued under sub-section (1) of section 25, having a bearing on the rate of duty;**

**(c) the principles to be adopted for the purposes of determination of value of the goods under the provisions of this Act.**

**(d) applicability of notifications issued in respect of tax or duties under this Act or the Customs Tariff Act, 1975 (51 of 1975) or any tax or duty chargeable under any other law for the time being in force in the same manner as duty of customs leviable under this Act or the Customs Tariff Act;**

**(e) determination of origin of the goods in terms of the rules notified under the Customs Tariff Act, 1975 (51 of 1975) and matters relating thereto.**

**(f) any other matter as the Central Government may, by notification, specify.**

**(3) The application shall be made in quadruplicate and be accompanied by a fee of ten thousand rupees.**

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(4) An applicant may withdraw his application within thirty days from the date of the application.

(5) The applicant may be represented by any person resident in India who is authorised in this behalf.

Explanation.—For the purposes of this sub-section —resident shall have the same meaning as assigned to it in clause (42) of section 2 of the Income-tax Act, 1961 (43 of 1961).

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