

Customs Act 1962 s 28E - Definitions

In this Chapter, unless the context otherwise requires,—

(b) ‘advance ruling’ means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation;

(ba) ‘Appellate Authority’ means the Authority for Advance Rulings constituted under section 245-O of the Income-tax Act, 1961 (43 of 1961);

(c) ‘applicant’ means any person,—

(i) holding a valid Importer-exporter Code Number granted under section 7 of the Foreign Trade (Development and Regulation) Act, 1992 (22 of 1992); or

(ii) exporting any goods to India; or

(iii) with a justifiable cause to the satisfaction of the Authority, who makes an application for advance ruling under section 28H; Explanation.—For the purposes of this clause, ‘joint venture in India’ means a contractual arrangement whereby two or more persons undertake an economic activity which is subject to joint control and one or more of the participants or partners or equity holders is a non-resident having substantial interest in such arrangement.

(d) ‘application’ means an application made to the Authority under sub-section (1) of section 28H;

(e) ‘Authority’ means the Customs Authority for Advance Rulings appointed under section 28EA;

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**(f) ‘Chairperson’ means the Chairperson of the Appellate Authority;**

**(g) ‘Member’ means a Member of the Appellate Authority and includes the Chairperson; and**

**(h) non-resident’, ‘Indian company’ and ‘foreign company’ have the meanings respectively assigned to them in clauses (30), (26) and (23A) of section 2 of the Income-tax Act, 1961 (43 of 1961).**

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