

FORM NO. 34D

[See rule 44E]

Form of application by a resident applicant seeking advance ruling under section 245Q(1) of the Income-tax Act, 1961 in relation to a transaction undertaken or proposed

to be undertaken by him with a non-resident
(Please read the notes carefully before filling this Form)
BEFORE THE AUTHORITY FOR ADVANCE RULINGS

Application No. _____ of _____ .

- 1. Full name and address of the applicant with telephone and Fax Number _____
- 2. Status _____
- 3. Commissioner and Assessing Officer having jurisdiction over the applicant _____
- 4. Permanent Account Number _____
- 5. Name, address, telephone/fax number of the non-resident with whom the transaction is undertaken or proposed to be undertaken _____
- 6. Basis of claim that the person referred to in serial number 5 with whom the transaction is undertaken or proposed to be undertaken is a non-resident _____
- 7. Question(s) of law or of fact relating to a transaction undertaken or proposed to be undertaken on which the advance ruling is required _____
- 8. Statement of the relevant facts having a bearing on the aforesaid question(s) _____
- 9. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s) _____
- 10. List of documents/statements attached _____
- 11. Particulars of account payee demand draft accompanying the application _____

Signed
(Applicant)

Verification

I, _____ [name in full and in block letters] son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents accompanying such annexure(s), is correct and complete. I further declare that I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

I also declare that the question(s) on which the advance ruling is sought is/are not pending in my case before any income-tax authority, the Appellate Tribunal or any Court.

Verified today the _____ day of _____.

Place _____

Signed
(Applicant)

Notes :

1. The application must be filled in English or Hindi in quadruplicate.
 2. The number and year of receipt of the application will be filled in in the office of the Authority for Advance Rulings
 3. If the space provided for answering any item in the application is found insufficient, separate enclosures may be used for the purpose. These should be signed by the applicant.
 4. The application must be accompanied by an account payee demand draft of two thousand five hundred rupees drawn in favour of Authority for Advance Rulings, payable at New Delhi. Particulars of the draft should be given in reply to item No. 11.
 5. In reply to item No. 2, the applicant must state whether he/it is an individual, Hindu undivided family, firm, association of persons or company.
6. For item No. 5, the reply must be given in the context of the provisions regarding 'residence' in India as contained in section 6 of the Income-tax Act. The position in this regard is as follows :
- An individual is said to be 'resident' in any financial year, if he has been in India during that year :
- for a period or periods of 182 days or more; or
- for a period or periods of 60 days or more and has also been in India within the preceding four years for a period or periods of 365 days or more.
- However, the period of 60 days is increased to 150 days in the case of a citizen of India or a person of Indian origin who has been outside India and comes on a visit to India, and to 182 days in a case when a citizen of India leaves India for purposes of employment outside India, or as a member of the crew of an Indian ship.
- An association of persons or a Hindu undivided family is resident in India in every case except where the control and management of its affairs is situated wholly outside India.
- A company is resident in India, if it is an Indian company or the control and management of its affairs is situated wholly in India.
- A person who is not resident in India as above, is non-resident in India.
7. Regarding item No. 7, the question(s) should be based on actual or proposed transactions. Hypothetical questions will not be entertained.
 8. In respect of item No. 8, in Annexure I, the applicant must state in detail the relevant facts and also disclose the nature of his business or profession and the likely date and purpose of the proposed transaction(s). Relevant facts reflected in documents submitted along with the application must be included in the statement of facts and not merely incorporated by reference.
 9. For item No. 9, in Annexure II, the applicant must clearly state his interpretation of law or facts in respect of the question(s) on which the advance ruling has been sought.
 10. The application, the verification appended thereto, the annexures to the application and the statements and documents accompanying the annexures, must be signed as per sub-rule (2) of rule 44E of the Income-tax Rules, 1962.

ANNEXURE I

Statement of the relevant facts having a bearing on the question(s) on which the advance ruling is required

Place _____ .
Date _____ .

Signed
(Applicant)

ANNEXURE II

Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the question(s) on which advance ruling is required

Place _____ .
Date _____ .

Signed
(Applicant)