INCOME-TAX RULES, 1962

FORM NO. 34DA

[See rule 44E]

Form of application by a resident applicant referred to in section 245N(b)(iia) 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.

(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 person with whom the transaction is undertaken or proposed to be undertaken

6. Question(s) of law or of fact relating to a transaction undertaken or proposed to be undertaken on which the advance ruling is required

7. Statement of the relevant facts having a bearing on the aforesaid question(s)

8. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)

9. Whether there are any decisions of the Court on the question raised on which ruling is required? If yes, list of such relevant decisions.

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 : _____

_____

<div align="right">Signed

(Applicant)</div>

Notes.- 1. The application shall be filled in English or Hindi in quadruplicate.

2. The number and year of receipt of the application shall be filled 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 shall be accompanied by an account payee demand draft of applicable fees as per sub-rule (4) of rule 44E of the Income-tax Rules, 1962 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 shall state whether he/it is an individual, Hindu undivided family, firm, association of persons or company.

6. Regarding item No. 6, the question(s) should be based on actual or proposed transactions.Hypothetical questions will not be entertained.

7. In respect of item No. 7, in Annexure I, the applicant shall 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.

8. For item No. 8, 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.

9. 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.

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ANNEXURE I

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

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Place _____

Date _____

<div align="right">Signed

(Applicant)</div>

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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

</div>

Place _____

Date _____

<div align="right">Signed

(Applicant)</div>