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INCOME-TAX ACT, 2025

2: Advance rulings

Section 380 - Interpretation.

For the purposes of this Chapter,—

(a) “advance ruling” means—

(i) a determination by the Board for Advance Rulings in relation to a transaction which has been undertaken or is proposed to be undertaken by a non-resident applicant; or

(ii) a determination by the Board for Advance Rulings in relation to the tax liability of a non-resident arising out of a transaction which has been undertaken or is proposed to be undertaken by a resident applicant with such non-resident; or

(iii) a determination by the Board for Advance Rulings in relation to the tax liability of a resident applicant, arising out of a transaction which has been undertaken or is proposed to be undertaken by such applicant; and such determination shall include the determination of any question of law or of fact specified in the application; or

(iv) a determination or decision by the Board for Advance Rulings in respect of an issue relating to computation of total income which is pending before any income-tax authority or the Appellate Tribunal and such determination or decision shall include the determination or decision of any question of law or of fact relating to such computation of total income specified in the application; or

(v) a determination or decision by the Board for Advance Rulings whether an arrangement, which is proposed to be undertaken by any person being a resident or a non-resident, is an impermissible avoidance arrangement as referred to in Chapter XI or not;

(b) “applicant” means any person who—

(i) is a non-resident referred to in clause (a)(i); or

(ii) is a resident referred to in clause (a)(ii); or

(iii) is a resident referred to in clause (a)(iii) falling within any such class or category of persons as the Central Government may, by notification, specify; or

(iv) is a resident falling within any such class or category of persons as the Central Government may, by notification, specify in this behalf; or

(v) is referred to in clause (a)(v),

and makes an application under section 383(1);

(c) “application” means an application made to the Board for Advance Rulings under section 383(1);

(d) “Board for Advance Rulings” means the Board for Advance Rulings constituted by the Central Government under section 381;

(e) “Member” means a Member of the Board for Advance Rulings.

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