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INCOME-TAX ACT, 2025

2: Advance rulings

Section 387 - Powers of the Board for Advance Rulings.

(1) The Board for Advance Rulings shall, for the purpose of exercising its powers, have all the powers of a civil court under the Code of Civil Procedure, 1908 as are referred to in section 246 of this Act.

(2) The Board for Advance Rulings shall be deemed to be a civil court for the purposes of section 215 but not for the purposes of Chapter XXVIII of the Bharatiya Nagarik Suraksha Sanhita, 2023 and every proceeding before the Board for Advance Rulings shall be deemed to be a judicial proceeding under sections 229 and 267 and for the purposes of section 233 of the Bharatiya Nyaya Sanhita, 2023.

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