

**MINISTRY OF FINANCE**  
**(Department of Revenue)**  
**(CENTRAL BOARD OF DIRECT TAXES)**  
**NOTIFICATION**

New Delhi, the 12th June, 2023

**(Income-Tax)**

**S.O. 2569(E).**—In exercise of the powers conferred by sub-sections (9) and (10) of section 245R of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby makes the following amendments in the e-advance rulings Scheme, 2022, namely:

**1. Short title and commencement.**—(1) This Scheme may be called the e-advance rulings (Amendment) Scheme, 2023.

(2) It shall come into force on the date of its publication in the Official Gazette.

**2. In the e-advance rulings Scheme, 2022, in paragraph 6, in sub-paragraph (C), for clause (iv), the following clauses shall be substituted, namely:—**

“(iv) the Board for Advance Rulings shall, after considering the response as referred to in clause (iii), and after providing an opportunity of being heard (through video conferencing or video telephony) under sub-section (5) of section 245R of the Act on the request of the applicant, subject to the provisions of clause (v), if applicable, pronounce the advance ruling on the question specified in the application and send a copy thereof to the applicant and the authority to whom the reference has been made;

(v) if the Members of a Board for Advance Rulings differ in opinion on any point or points, the Board for Advance Rulings shall refer such point or points to the Principal Chief Commissioner of Income-tax (International Taxation), who shall nominate one Member from any other Board for Advance Rulings and such point or points shall be decided according to the opinion of the majority of the Members.”.

[F. No. 38/2023 F.No. 370142/62/2021-TPL(Part-III)]

PRAJNA PARAMITA, Director

**Note:** The principal Scheme was published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii) *vide* notification number S.O. 248(E), dated the 18th January, 2022.