

<sup>1</sup>[FORM No. 34C

[See rule 44E]

**Form of application by a non-resident applicant for obtaining an advance ruling under section 245Q(1) of the Income-tax Act, 1961**

(PLEASE READ THE NOTES CAREFULLY BEFORE FILLING THIS FORM) BEFORE THE BOARD FOR ADVANCE RULINGS

	Mr.	Ms.
1. In case of an individual, Last Name/ Surname First Name Middle Name		
2. Date of Birth		
3. Father's name		
4. Full name (in case the applicant is not an individual)		
5. Date of Incorporation (in case applicant is not an individual)		
6. Type of incorporation		
7. Address		
8. Telephone, Fax No. and e-mail address		
9. Country of residence		
10. Status		
11. Basis of claim for being a non-resident		
12. The Commissioner and the Assessing Officer having jurisdiction over the applicant (in the case of existing assesseees)		
13. Permanent Account Number (in the case of existing assesseees)		

1. Substituted by the Income-tax (Ninth Amdt.) Rules, 2023, w.e.f. 12-6-2023.

14. Question(s) relating to the transaction on which the advance ruling is required
15. Whether the transaction referred to in item No. 14 relates to an event of national or international importance?
16. If yes, name of the event
17. Statement of the relevant facts having a bearing on the question(s) referred to in item No. 14
18. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)
19. List of documents or statements attached
20. Fee payment details, such as Transaction Reference No./ Challan Identification Number/ Payment Identification Number etc., accompanying the application
21. Name and address of authorised representative in India, if any
22. Taxpayer Registration Number or Taxpayer Identification Number or Functional equivalent or any unique number used for identification by the Government of that country or specified territory of which applicant claims to be a resident
23. Particulars of the Parent Company or Companies of the applicant:
- (a) Name of the Immediate parent company of the applicant
- (b) Address of Immediate parent company of the applicant
- (c) Country of residence of Immediate parent company of the applicant
- (d) Permanent Account Number of Immediate parent company of the applicant (if allotted)
- (e) Taxpayer Registration Number or Taxpayer Identification Number or Functional equivalent or any unique number used for identification of the Immediate parent company of applicant by the Government of that country or specified territory of which it claims to be a resident
- (f) Name of Ultimate parent company of the applicant
- (g) Address of Ultimate parent company of the applicant
- (h) Country of residence of Ultimate parent company of the applicant

(i) Permanent Account Number of Ultimate parent company of the applicant (if allotted)

(j) Taxpayer Registration Number or Taxpayer Identification Number or Functional equivalent or any unique number used for identification of the Ultimate parent company of applicant by the Government of that country or specified territory of which it claims to be a resident

.....  
*Signed*  
*(Applicant)*

### Verification

I,

.....  
son/daughter/wife [name in full and in block letters] 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.....

.....  
*Signed (Applicant)*

Place.....

#### Notes:

1. The application shall be filled in English or Hindi.
2. The application shall be accompanied by proof of payment, of applicable fees in accordance with sub-rule (4) of rule 44E of rules, made in favour of Board for Advance Rulings, payable at New Delhi. Details of payment shall be given in reply to item No. 20.
3. In reply to item No. 7, in the case of an applicant, who is not an existing assessee, the following addresses are to be given:-
  - The place where office and residence are located or is likely to be located in India.
  - The address in his country of incorporation.
4. In reply to item No. 9, if the applicant is a company, association of persons or Hindu undivided family, etc., the country of residence thereof is to be given and not of the individual who is filing the application on behalf of such person.
5. In reply to item No. 10, the applicant shall state whether the applicant is an individual, Hindu undivided family, firm, association of persons or company.
6. For item No. 11, the reply shall 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 one hundred and eighty-two days or more ;or
  - for a period or periods of sixty days or more and has also been in India within the preceding four years for a period or periods of three hundred and sixty-five days or more.

However, the period of sixty days is increased to one hundred and eighty-two 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 or a citizen of India who leaves India for purposes of employment outside India, or as a member of the crew of an Indian ship. Further, in the case of a person who is a citizen of India or a person of Indian origin who has been outside India and comes to a visit to India, the aforementioned period of sixty days is increased to one hundred and twenty days if the total income of such person, other than income from foreign sources, exceeds fifteen lakh rupees during the relevant previous year.

Furthermore, irrespective of the above mentioned conditions, an individual, who is a citizen of India and has total income, other than the income from foreign sources, exceeding fifteen lakh rupees will be deemed to be a resident if he is not liable to tax in any other country or territory due to his domicile or residence or any other criterion.

An association of persons or a Hindu undivided family or a firm 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 its place of effective management is in India.

A person who is not resident in India as above, is non-resident in India.

7. Regarding item No. 14, the questions shall be based on actual or proposed transactions. Hypothetical questions shall not be entertained.
8. In respect of item No. 17, 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 transactions. 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. 18, in Annexure II, the applicant shall clearly state his interpretation of law or facts in respect of the questions 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, shall be,—
  - (a) in the case of an individual,—
    - (I) signed or digitally signed,—
      - (i) by the individual himself; or
      - (ii) where, for any unavoidable reason, it is not possible for the individual to sign the application, by any person duly authorised by him in this behalf:  
**Provided** that in a case referred to in sub-clause (ii), the person signing the application holds a valid power of attorney from the individual to do so, which shall be attached to the application ;  
and
    - (II) furnished through his registered e-mail address;
  - (b) in the case of a Hindu undivided family,—
    - (I) signed or digitally signed,—
      - (i) by the karta thereof; or
      - (ii) where, for any unavoidable reason, it is not possible for the karta to sign the application, by any other adult member of such family; and  
furnished through its registered e-mailaddress;
  - (c) in the case of a company, —
    - (I) signed or digitally signed,—
      - (i) by the Managing Director thereof, or where for any unavoidable reason such Managing Director is not

able to sign and verify the application, or where there is no Managing Director, by any Director thereof ; or  
(ii) where, for any unavoidable reason, it is not possible for the Managing Director or the Director to sign the application, by any person duly authorised by the company in this behalf:

**Provided** that in the case referred to in sub-clause (ii), the person signing the application holds a valid power of attorney from the company to do so, which shall be attached to the application; and

(II) furnished through its registered e-mail address;

(d) in the case of a firm, —

(I) signed or digitally signed,—

(i) by the managing partner thereof; or

(ii) where for any unavoidable reason such managing partner is not able to sign and verify the application, or where there is no managing partner as such, by any partner thereof, not being a minor; and

(II) furnished through its registered e-mail address;

(e) in the case of an association of persons,—

(I) signed or digitally signed by any member of the association or the principal officer thereof; and

(II) furnished through its registered e-mail address;

(f) in the case of any other person,—

(I) signed or digitally signed by that person or by some person competent to act on his behalf; and

(II) furnished through his registered e-mail address;

**ANNEXURE I**

**Statement of the relevant facts having a bearing on the questions on which the advance ruling is required**

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.....

.....

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) ]