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Advance Ruling



Think GST!
Think Vishal Sir...!!

By CA Vishal Bhattad

1. For the purpose of advance ruling, Applicant does not cover:

- a. Any person exporting any goods to India
- b. Any person holding a valid Importer-Exporter Code Number
- c. Custom Broker
- d. Any person with a justifiable cause to the satisfaction of the Authority

Ans: (a) (b) (c) (d)

2. Advance ruling can be obtained in the matter of:

- a. Classification of any goods under Customs Tariff Act, 1975
- b. Applicability of notification issued in respect of tax or duties under this Act or the Customs Tariff Act, 1975
- c. any other matter as Central Government may specify by notification
- d. All of the above

Ans: (a) (b) (c) (d)

3. Advance Ruling cannot be sought in the matter of determination of origin of the goods in terms of the rules notified under the Customs Tariff Act, 1975
State true or false

- a. True
- b. False

Ans: (a) (b) (c) (d)

4. State whether an application for advance ruling once made can be withdrawn?

- a. Yes, it can be withdrawn
- b. No, it can't be withdrawn

Ans: (a) (b) (c) (d)

5. Mr. Raj applies for advance ruling on matter related to classification of his goods. Mr. Raj can withdraw his application for advance ruling within:

- a. 120 days from the date of application
- b. 90 days from the date of application
- c. 60 days from the date of application
- d. 30 days from the date of application

Ans: (a) (b) (c) (d)

6. Advance ruling shall be binding only on the applicant who had sought it and not on the Customs authorities such as Principal Commissioner or Commissioner or any other officer who subordinates them in respect of the applicant

Check the correctness of this statement

- a. Correct
- b. Incorrect

Ans: (a) (b) (c) (d)

7. Mr. Vikas obtained an advance ruling in respect of the principles to be adopted for the purposes of determination of value of goods. Such advance ruling shall be binding on:

- a. Mr. Vikas
- b. the Principal Commissioner or Commissioner of Customs and customs authorities subordinates
- c. To any person in respect of same matter
- d. Both a & b above

Ans: (a) (b) (c) (d)

8. Mr. Jignesh has obtained an advance ruling in respect of classification of goods. Mr. Rajesh friend of Mr. Jignesh dealing in same goods wants to follow the same advance ruling sought by Mr. Jignesh. Can Mr. Rajesh follow the advance ruling sought by Mr. Jignesh?

- a. Yes, Mr. Rajesh can follow the same ruling
- b. No, Mr. Rajesh cannot follow the same ruling but can make fresh application for advance ruling

Ans: (a) (b) (c) (d)

9. Advance ruling once sought in respect of any matter shall be binding even though there is change in law or facts on the basis of which the advance ruling has been pronounced.

Identify the validity of the above statement

- a. Valid
- b. Invalid

Ans: (a) (b) (c) (d)

10. Advance Ruling can be void-ab-initio if it is sought by a person by:

- a. Fraud
- b. Misrepresentation of facts
- c. None of above
- d. Both a or b above

Ans: (a) (b) (c) (d)

11. For service of notice for recovery of any duty not paid/levied due to advance ruling, the period beginning with the date of such advance ruling ending with the date of order declaring advance ruling to become shall be excluded

- a. Valid

- b. Void
- c. Invalid
- d. Ineffective

Ans: (a) (b) (c) (d)

12. Appeal to Appellate Authority can be filed by any officer authorized by board or an applicant against any ruling or order passed by the Customs Authority for Advance Ruling within from the date of communication of such ruling or order.

- a. 30 days
- b. 45 days
- c. 60 days
- d. 90 days

Ans: (a) (b) (c) (d)

Answer:-

1	c	11	b
2	d	12	c
3	b		
4	a		
5	d		
6	b		
7	d		
8	b		
9	b		
10	d		