

No. 500/98/2015-FT&TR-V  
Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Direct Taxes  
Foreign Tax & Tax Research Division

Dated: 14th August, 2015

To,  
All Principal Chief Commissioner of Income Tax.

**Sub: Representation before Authority of Advance Rulings – reg.**

Madam/Sir,

I am directed to refer to the above-mentioned subject and to state that as per Advance Ruling (Procedure) Rules, 1996, if a Commissioner desires to be heard, he can appear personally or may nominate his authorised representative before the Authority of Advance Rulings. It has been brought to the notice of Board that many a times officers of the level of DCIT/ACIT are being nominated for representing cases before Authority of Advance Rulings, who are not able to effectively represent Departmental view on complex issues.

2. The quality of representation before AAR is an important aspect. Accordingly for improving the quality of representation before AAR, it has been decided that officers below the level of Addl. CIT/ICIT should not be nominated for representation before AAR. In important cases, the representation may be made by Pr. CIT/CIT. Further, in the cases which are being represented by CIT (DR), AAR, it should be ensured that CIT (DR) is briefed well in advance of the date of hearing before AAR.

3. It is also gathered that sometimes updated reports/paper books are not being sent to AAR in time. The Pr.CIT/CIT may kindly ensure that the updated report/paper books are sent to the Secretary AAR, with a copy marked to CIT (DR), AAR at-least ten days in advance before the application is taken up for hearing.

4. The above may kindly be communicated to all officers working in your region for strict compliance.

5. This issue with the approval of Chairperson, CBDT.

Yours faithfully,

  
(Tatung Padi)

Under Secretary (FT&TR-V)

Copy to:

1. PPS to Chairperson, CBDT and all Members of CBDT.
2. The Commissioner of Income Tax (DR), Authority for Advance Rulings, New Delhi.
3. The Secretary, Authority for Advance Rulings, New Delhi – for information.
4. Web manager of DBC of CBDT for hosting this letter on [www.irsolicersonline.gov.in](http://www.irsolicersonline.gov.in).