



Global Business Tax Alert

Sharp Insights

Powers and functions provided to additional Authority for Advance Ruling benches

Issue no: GBTA/57/2017

In this issue:

[Background](#)
[Key Highlights](#)
[Comments](#)
[Do you know about Dbriefs?](#)
[Contacts](#)

Background

- The Honorable Finance Minister, in the second Budget of 2014, strengthened the Authority for Advance Ruling ('AAR') by providing for the constitution of additional benches. In light of the same, additional benches were constituted in NCR region in New Delhi and Mumbai.
- The Chairman of the AAR, has vide its order dated 13 September 2017, and issued under Section 245O(6) of the Income-tax Act, 1961, granted the powers and functions to such additional benches. It provides for the territorial jurisdiction of the additional benches and also revises the existing jurisdiction of the Principal Bench in New Delhi.

Key Highlights

Sr.No	Name of Bench and its Location	Territorial Jurisdiction of the Bench
1	AAR - Principal Bench at New Delhi	<ul style="list-style-type: none">• Applicant residing or carrying on business or personally working for gain in New Delhi.• Non-resident applicant, who does not have any address for communication in India or does not have any liaison office in India.
2	AAR – Additional Bench at NCR, New Delhi (also refer Note)	Applicant residing or carrying on business or personally working for gain in (mainly North and North east region of India): <ol style="list-style-type: none">i. Arunachal Pradesh;ii. Assam;iii. Bihar;iv. Haryana;v. Himachal Pradesh;vi. Jammu & Kashmir;vii. Jharkhand;viii. Manipur;ix. Mizoram;x. Meghalaya;xi. Nagaland;xii. Odisha;xiii. Punjab;xiv. Rajasthan;xv. Sikkim;xvi. Tripura;xvii. Uttar Pradesh;xviii. Uttarakhand;xix. West Bengal;xx. Andaman & Nicobar Islands;xxi. Chandigarh; andxxii. Dadra & Nagar Haveli.
3	AAR – Additional Bench at Mumbai	Applicant residing or carrying on business or personally working for gain in (mainly southern, central and western regions of India):

		<ul style="list-style-type: none"> i. Andhra Pradesh; ii. Chhattisgarh; iii. Goa; iv. Gujarat; v. Karnataka; vi. Kerala; vii. Madhya Pradesh; viii. Maharashtra; ix. Tamil Nadu; x. Telangana; xi. Daman & Diu; xii. Lakshadweep; and xiii. Puducherry. xiv. Non-resident applicant, who does not have any address for communication in India or does not have any liaison office in India.
4	Applicant not mentioned above would be under the jurisdiction of the Principal AAR Bench at New Delhi.	

Note:

The Chairman, vide order dated 19 September 2017, has decided that, until further notice, the AAR Principal Bench will continue to hear cases falling within the jurisdiction of the additional AAR Bench at NCR, Delhi.

Comments

With powers and functions granted to additional benches of AAR, it is expected that these benches would start functioning soon, which would aid in ensuring faster disposal of advance ruling applications.

Source:

<http://aarrulings.in/jurisdiction.pdf>

Do you know about Dbriefs?

Dbriefs are live webcasts that give valuable insights on important developments affecting your business. To register, visit the [Dbriefs](#) page

 [Download the report](#)



Contacts

Ahmedabad

19th Floor, Shapath - V
SG Highway,
Ahmedabad – 380 015.
Tel: + 91 (079) 6682 7300
Fax: + 91 (079) 6682 7400

Coimbatore

Shanmugha Manram
41, Race Course,
Coimbatore
Tamil Nadu - 641018
Tel: + 91 (0422) 439 2801
Fax: +91 (0422) 222 3615

Kolkata

Bengal Intelligent Park Building
Alpha, 1st floor, Block EP and GP
Sector V, Salt Lake Electronics
Complex,
Kolkata - 700 091.
Tel : + 91 (033) 6612 1000
Fax : + 91 (033) 6612 1001

Bangalore

Deloitte Centre, Anchorage II,
100/2, Richmond Road,
Bangalore 560 025.
Tel: +91 (080) 6627 6000
Fax: +91 (080) 6627 6010

Delhi/Gurgaon

Building 10,
Tower B, 7th Floor,
DLF Cyber City,
Gurgaon 122 002
Tel : +91 (0124) 679 2000
Fax : + 91 (0124) 679 2012

Mumbai

Indiabulls Finance Centre,
Tower 3, 28th Floor,
Elphinstone Mill Compound,
Senapati Bapat Marg, Elphinstone
(W),
Mumbai – 400013
Tel: + 91 (022) 6185 4000
Fax: + 91 (022) 6185 4101

Chennai

No.52, Venkatanarayana Road,
7th Floor, ASV N Ramana Tower,
T-Nagar,
Chennai 600 017.
Tel: +91 (044) 6688 5000
Fax: +91 (044) 6688 5050

Hyderabad

1-8-384 and 385, 3rd Floor,
Gowra Grand S.P.Road,
Begumpet,
Secunderabad – 500 003.
Tel: +91 (040) 6603 2600
Fax: +91 (040) 6603 2714

Pune

706, B-Wing, 7th Floor,
ICC Trade Tower,
Senapati Bapat Road,
Pune – 411 016.
Tel: + 91 (020) 6624 4600
Fax: +91 (020) 6624 4605



Deloitte makes an impact that matters

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

This material and the information contained herein prepared by Deloitte Touche Tohmatsu India LLP (DTTI LLP) is intended to provide general information on a particular subject or subjects and is not an exhaustive treatment of such subject(s). This material contains information sourced from third party sites (external sites). DTTL LLP is not responsible for any loss whatsoever caused due to reliance placed on information sourced from such external sites. None of DTTL LLP, Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this material, rendering professional advice or services. This information is not intended to be relied upon as the sole basis for any decision which may affect you or your business. Before making any decision or taking any action that might affect your personal finances or business, you should consult a qualified professional adviser.

No entity in the Deloitte Network shall be responsible for any loss whatsoever sustained by any person who relies on this material.

©2017 Deloitte Touche Tohmatsu India LLP. Member of Deloitte Touche Tohmatsu Limited