

**FORM NO. 34D**

[See rule 44E]

**Form of application by a person seeking advance ruling under section 245Q(1) of the  
Income-tax Act, 1961 in relation to the tax liability of a non-resident  
arising out of a transaction undertaken or proposed to be undertaken**

(PLEASE READ THE NOTES CAREFULLY BEFORE FILLING THIS FORM)

BEFORE THE AUTHORITY FOR ADVANCE RULINGS

Application No. .... of .....

1. Full name and address of the applicant with telephone and Fax Number
2. Status
3. Commissioner and Assessing Officer having jurisdiction over the applicant
4. Permanent Account Number
5. Name, address, telephone/fax number of the non-resident with whom the transaction is undertaken or proposed to be undertaken
6. Basis of claim that the person referred to in serial number 5 with whom the transaction undertaken or proposed to be undertaken is a non-resident
7. Question of law or fact relating to the tax liability of a non-resident arising out of a transaction undertaken or proposed to be undertaken on which the advance ruling is required
8. Statement of the relevant facts having a bearing on the aforesaid question(s)
9. Statement containing the applicant's interpretation of law or facts, as the case may be, in respect of the aforesaid question(s)
10. List of documents/statements attached
11. Particulars of account payee demand draft accompanying the application

.....  
Signed  
(Applicant)

**Verification**

I, .....(name in full and in block letters)..... son/daughter/wife 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.

Verified today the ..... Day of .....  
Place .....

.....  
Signed  
(Applicant)

**Annexure I**

**Statement of the relevant facts having a bearing on the question(s) on which the advance ruling is required**

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)