

**MINISTRY OF FINANCE****(Department of Revenue)**

(CENTRAL BOARD OF DIRECT TAXES)

**NOTIFICATION**

New Delhi, the 1st September, 2021

**S.O. 3561(E).**— In exercise of the powers conferred by sub-section (1) of section 245-OB of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby constitutes the Boards for Advance Rulings specified in column (2) of the Schedule below, having its headquarters at the place mentioned in column (3) of the said Schedule, for the purposes of giving advance rulings under Chapter XIX-B of the said Act on or after the 1<sup>st</sup> day of September, 2021.

**SCHEDULE**

<b>Sl. No.</b>	<b>Board for Advance Rulings</b>	<b>Headquarters</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Board for Advance Rulings-I	Delhi
2.	Board for Advance Rulings-II	Delhi
3.	Board for Advance Rulings-III	Mumbai

[Notification No. 96/2021/F.No. 370142/31/2021-TPL (Part II)]

SHEFALI SINGH, Under Secy.