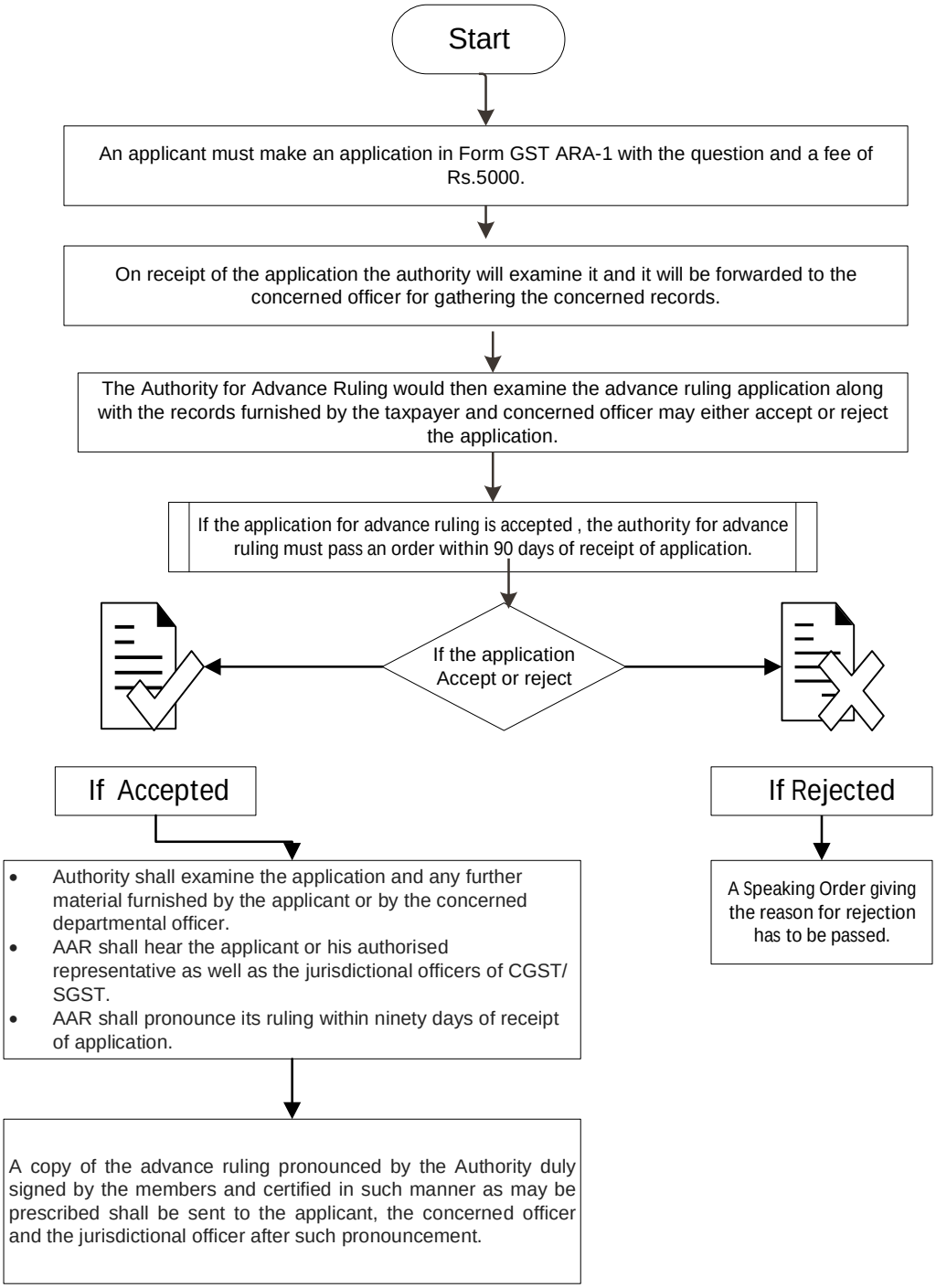Procedure of Application of Authority of Advance ruling