

## **Chapter – Advance Ruling**

### **1. Qualification and appointment of members of the Authority for Advance Ruling**

The Central Government and the State Government shall appoint an officer in the rank of Joint Commissioner as member of the Authority for Advance Ruling.

### **2. Form and manner of application to the Authority for Advance Ruling**

- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 of the Act shall be made on the common portal in **FORM GST ARA-1** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49 of the Act.
- (2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in rule Registration.19.

### **3. Certification of copies of the advance rulings pronounced by the Authority**

A copy of the advanced ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

### **4. Form and manner of appeal to the Appellate Authority for Advance Ruling**

- (1) An appeal against the advance ruling issued under sub-section (6) of section 98 of the Act shall be made by an applicant on the common portal in **FORM GST ARA-2** and shall be accompanied by a fee of ten thousand rupees, to be deposited in the manner specified in section 49 of the Act:
- (2) An appeal against the advance ruling issued under sub-section (6) of section 98 of the Act shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in **FORM GST ARA-3** and no fee shall be payable by the said officer for filing the appeal.
- (3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all relevant documents accompanying such appeal shall be signed, -
  - (a) in case of concerned officer or jurisdictional officer, by an officer authorized in writing by such officer; and
  - (b) in the case of an applicant, in the manner specified in rule Registration.19.

### **5. Certification of copies of the advance rulings pronounced by the Authority**

A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

- (a) the applicant and the appellant;
- (b) the concerned officer of central tax and State / Union territory tax;
- (c) the jurisdictional officer of central tax and State / Union territory tax; and
- (d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.

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**GOODS AND SERVICES TAX RULES, 2017**  
**ADVANCE RULING FORMATS**

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### List of Forms

<b>Sr. No.</b>	<b>Form No.</b>	<b>Description</b>
1.	GST ARA-01	Application Form for Advance Ruling
2.	GST ARA-02	Appeal to the Appellate Authority for Advance Ruling

## Form GST ARA -01

[See Rule -----]

### Application Form for Advance Ruling

1.	GSTIN Number, if any/ User-id			
2.	Legal Name of Applicant			
3.	Trade Name of Applicant (Optional)			
4.	Status of the Applicant [registered / un-registered]			
5.	Registered Address / Address provided while obtaining user id			
6.	Correspondence address, if different from above			
7.	Mobile No. [with STD/ISD code]			
8.	Telephone No. [with STD/ISD code]			
9.	Email address			
10.	Jurisdictional Authority	<<name, designation, address>>		
11.	i. Name of authorized representative	Optional		
	ii. Mobile No.		iii. Email Address	
12.	Nature of activity(s) (proposed / present) in respect of which advance ruling sought			
	A. Category <span style="float: right;">▲</span>			
	Factory / Manufacturing	Wholesale Business	Retail Business	
	Warehouse/Deport	Bonded Warehouse	Service Provision	
	Office/Sale Office	Leasing Business	Service Recipient	
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)	
	Works Contract			
	B. Description (in brief)	(Provision for file attachment also)		
13.	Issue/s on which advance ruling required (Tick whichever is applicable) :-			
	(i) classification of goods and/or services or both	☐		

	(ii) applicability of a notification issued under the provisions of the Act	₹
	(iii) determination of time and value of supply of goods or services or both	₹
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	₹
	(v) determination of the liability to pay tax on any goods or services or both	₹
	(vi) whether applicant is required to be registered under the Act	₹
	(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term	₹
14.	Question(s) on which advance ruling is required	
15.	Statement of relevant facts having a bearing on the question(s) raised.	
16.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
17.	I hereby declare that the question raised in the application is not (tick) - <input type="checkbox"/>	
	a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act	
18.	Payment details	Challan Identification Number (CIN) – Date -

### 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 are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Name of Applicant/Authorized Signatory

Date \_\_\_\_\_

Designation/Status

**Form GST ARA -02***[See Rule -----]***Appeal to the Appellate Authority for Advance Ruling**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Remarks</b>
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
	<b>Prayer</b>	
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.  And for this act of kindness, the appellant, as is duty bound, shall every pray.	

**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 are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Name of Appellant/Authorized Signatory

Date \_\_\_\_\_

Designation/ Status

**Form GST ARA -03***[See Rule -----]***Appeal to the Appellate Authority for Advance Ruling**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Remarks</b>
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN, if any / User id of the person who had sought advance ruling	
4	Legal Name of the person referred to in serial number 3.	
5	Name and designation of jurisdictional officer / concerned officer	
6	Email Address of jurisdictional officer / concerned officer	
7	Mobile number of jurisdictional officer / concerned officer	
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No
9.	Facts of the case (in brief)	
10.	Grounds of Appeal	
<b>Prayer</b>		
<p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, &lt;Place&gt; may be pleased to:</p> <ol style="list-style-type: none"> <li>a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;</li> <li>b. grant a personal hearing; and</li> <li>c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.</li> </ol>		

**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 are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Name and designation of the concerned officer /  
jurisdictional officer

Date \_\_\_\_\_