User Manual: Advance Ruling/ Appeal against Advance Ruling

ADVANCE RULING

Who can apply
Any registered person or any person who is desirous to obtain a registration under GST act.

Link for filing application
Go to Website www.gst.gov.in -> Login with correct credentials -> Services -> User Services -> My Applications -> Application Type -> Advance Ruling/Appeal for Advance Ruling.

Forms and Fees for application
File Online application in form ARA-01, after paying Rs.10000/- (Rs.5000 For SGST and Rs.5000 for CGST) for advance ruling.

The questions on which Advance ruling is sought
1. Classification of goods or services
2. Applicability of a notification
3. Determination of time and value of supply
4. Admissibility of ITC of tax paid or deemed to have been paid.
5. Determination of liability to pay tax.
6. Whether applicant is required to be registered.
7. Particular thing done by the applicant with respect to goods and services or both result in supply of goods or services.

Procedure after receipt of Application

1. Prescribed Form and fees w.r.t. specified 7 questions
2. AAR (Each State)
   1 CGST Member + 1 SGST Member
   Shall send copy, May call records
3. Accept
4. Advance Ruling
5. Reject
6. Concerned Officer
   Order Copy
   *Not to admit application pending/decided by any Adjudicating or Appellate Authority.

Procedure after receipt of Application

1. On receipt of an application authority shall cause a copy to concerned officer and if necessary call upon relevant records.
2. After examining the application and record the Authority have the power to accept or reject the application, if

Pg.No.1
ADVANCE RULING

- Application is accepted then Authority can call for additional records relating to the case and,
- In case of rejection, it will done only after giving opportunity of being heard to the applicant.

3. If the authority decides to admit the matter, then the authority shall pronounce its advance ruling in writing within 90 days from the receipt of application.
4. Provided that such Advance ruling will be declared void, if it has been obtained by the applicant by fraud, suppression of fact, or misrepresentation of facts.

Procedure related to Appeal to appellate authority

Who can apply
- If jurisdictional officer, concerned officer or applicant is aggrieved against decision than they can apply.

Forms and Fees for application
File online application in form ARA-02 after paying Rs.20000/- (Rs.10000 For SGST and Rs.10000 for CGST) within period of **30 days** from day of communication of Advance ruling (For sufficient reason-further extended by 30 days)

Appellate Authority for Advance Ruling

* Within 30 days of AAR ruling Fees of Rs.20000/-

Designated Chief Commissioner of State Tax
Commissioner of Central Tax

Within 90 days of appeal filing Opportunity of being heard

Advance Ruling confirmed or modified OR Decide no ruling can be issued

Order Copy

- Applicant
- Concerned Officer
- Jurisdictional officer
- AAR

* Period may further be extended by 30 days.
ADVANCE RULING

Rectification of Advance ruling

AAR or AAAR may rectify the ruling brought to its notice:

• For mistake apparent from record.
• Either on own motion or if brought to notice by concerned officer / jurisdictional officer or applicant
• Opportunity of being heard if prejudicial to Applicant/ Appellant

Rectify mistake apparent from record within 6 months of date of order

Note: - Not to amend substantive part of the order

Applicability of Advance Ruling

The advance ruling pronounced by the AAR or AAAR shall be binding only :-

  ▪ On the applicant who had sought it.
  ▪ On the concerned/jurisdictional officer in respect of the applicant.

Power / Procedure of AAR/ AAAR

• Deemed to be civil court;
• Proceedings treated as judicial proceedings;
• Power to enforce attendance, examining on oath, issuing commission, compelling production of books / records;
• Power to regulate its own procedure.

Documents to be attached/ Checklist:

No Document Required