ANALYSIS – ADVANCE RULING RULES

Rule No.	Rule Title	Provision	Author's Analysis
1	Qualification and appointment of members of the Authority for Advance Ruling	The Central Government and the State Government shall appoint an officer having the experience of not less than three years in the rank of Joint Commissioner as member of the Authority for Advance Ruling.	Member of the Authority for Advance Ruling (AAR) should have minimum 3 years of experience in the rank of Joint Commissioner.
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	• Application for Advance Ruling to be made in FORM GST ARA-1 • Fee of Rs.5000/- to be deposited towards the application • Application and documents thereto need to be authenticated with digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board in this behalf by prescribed authorised personnel • Rule reference of Rule 19 is incorrect. The Rule 18 of Registration Rules deals with authentication
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 Rulings.	Member of the AAR can certify the copy of the Advance ruling as true copy of its original
4.	Form and manner of appeal to the	(1) An appeal against the advance ruling issued under sub-section (6) of section 98 of the Act shall be made on the common portal in FORM GST ARA-2 and shall be	• Appeal against Advance Ruling can be made in FORM GST ARA-2 • Fee of Rs.10000 to be deposited

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	Appellate Authority for Advance Ruling	accompanied by a fee of ten thousand rupees, to be deposited in the manner specified in section 49 of the Act. (2) The appeal referred to in sub-rule (1), 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.	• The appeal along with Documents need to be signed by either the officer authorized in writing when appeal is being filed by concerned officer or then need to be authenticated with digital signature certificate or through e-signature as specified under the Information Technology Act, 2000 (21 of 2000) or through any other mode of signature notified by the Board in this behalf by prescribed authorised personnel • Rule reference of Rule 19 is incorrect. The Rule 18 of Registration Rules deals with authentication
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.	Advance Ruling pronounced by Appellate Authority for Advance Ruling (AAAR) and duly signed by the Members shall be sent to - (a) the applicant and the appellant; (b) Concerned officer of Central Tax and State / Union Territory Tax; (c) Jurisdictional officer of Central Tax and State / Union Territory Tax; and (d) Authority Rule Title appears to be incorrect and needs to be rectified considering the content of the rules.