ADVANCE RULING

29/06/2017

Summarizing Advance Ruling Rules

- Central & State Govt shall appoint an officer in the rank of Joint commissioner as member of the Authority for Advance Ruling;

- **Form and manner of application to the Authority for Advance Ruling**

Form	Description	Signed by	Fees
FORM GST ARA-1	Application for Aadvance ruling **U/s - 97 (1)** of the ACT	In the manner specified in **R - 19** of Registration Rules	**5,000/-**

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

- **Form and manner of appeal to the Appellate Authority for Advance Ruling**

Form	Description	Signed by	Fees
FORM GST ARA-2	Appeal against the advance ruling issued **U/s -98 (6)** of the ACT shall be made by Applicant.	In the manner specified in **R -19** of Registration Rules	**10,000/-**
FORM GST ARA-3	Appeal against the advance ruling issued **U/s -98 (6)** shall be made by concerned officer / the jurisdictional officer referred to in **S -100** of the ACT	by an officer authorized in writing by such officer;	**No fees**

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

  - Applicant and Appellant;
  - Concerned Officer & Jurisdictional Officer of Central Tax & State Tax / Union Territory Tax;
  - the Authority,

  in accordance with **S -101(4)**

Note: Kindly refer to Advance Ruling Rules for the Full Text