

**GOVERNMENT OF MEGHALAYA
EXCISE, REGISTRATION, TAXATION & STAMPS
DEPARTMENT**

NOTIFICATION

Dated Shillong, the 31st March, 2023.

No. ERTS (T) 18/2018/112 - In supersession of Notification No. ERTS (T) 18/2018/9, dated 10th August, 2018 and in exercise of the powers conferred by Rule 103 of the Meghalaya Goods and Services Tax Rules, 2017, the Government of Meghalaya is pleased to re-constitute the Authority for Advance Ruling for the State of Meghalaya consisting of the following Officers.

Sl. No	Designation of Member	Email address
1.	Joint Commissioner, Central Goods and Services Tax, CCO Guwahati	cco-cgstguwahati@gov.in
2.	Joint Commissioner, Office of the Commissioner of Taxes, Meghalaya, Shillong	Comtax-meg@gov.in

Sd/-
(Sanjay Goyal)
Commissioner & Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department.

Memo No. ERTS(T) 18/2018/112-A,

Dated Shillong, the 31st March, 2023

Copy forwarded to:

1. P. S. to Speaker of the Meghalaya Legislative Assembly.
2. P. S. to Minister in-charge Taxation for favour of information of the Minister.
3. P. S. to Chief Secretary for favour of information of the Chief Secretary.
4. The Secretary to the Govt. of India and ex-officio Secretary to the GST Council, New Delhi-110001.
5. Principal Accountant General (Audit), Meghalaya (Attention: FINAT Section), Shillong-793001.
6. Accountant General (A & E), Meghalaya, Shillong-793001.
7. The Commissioner & Secretary to the Govt. of Meghalaya, Finance Department/ERTS Department.
8. The Commissioner of Taxes, Meghalaya, Shillong for favour of information and necessary action.

P.T.O

9. All Administrative Departments.

10. All Heads of Department.

11. The Additional Commissioner of Taxes, Meghalaya, Shillong.

12. The Joint Commissioner of Taxes, Meghalaya, Shillong.

✓ 13. The Deputy Commissioner of Taxes, Meghalaya, Shillong.

14. The Assistant Commissioner of Taxes, Meghalaya, Shillong.

15. The Director, Printing and Stationery, Meghalaya, Shillong with a request to cause publication of the above Notification in the Gazette of Meghalaya Extra Ordinary issue and furnish this Department with 20 spare copies.

16. NIC, Shillong for uploading in the Meghalaya Website.

By order etc.,

[Handwritten signature]
21/10/23

**Deputy Secretary to the Government of Meghalaya
Excise, Registration, Taxation & Stamps Department**

Mk

Advance Ruling Mechanism in GST Law, 2017 for the State of Meghalaya

Ref:-

The Central Goods and Services Tax Act, 2017 (CGST)

The Integrated Goods and Services Tax, 2017 (IGST)

The Goods and Services Tax (Compensation to States) Act, 2017 (CESS)

The Meghalaya Goods and Services Tax Act, 2017 (MGST)

Introduction:

An Advance Ruling helps the applicant in planning his activities, which are liable for payment of GST, well in advance. It also brings certainty in determining the tax liability, as the ruling given by the Authority for Advance Ruling (AAR) is binding on the applicant as well as Government Authorities. Further, it helps in avoiding long drawn and expensive litigation at a later date. Seeking an Advance Ruling is inexpensive and the procedure is simple and expeditious. It thus provides certainty and transparency to a Taxpayer with respect to an issue which may potentially cause a dispute with the Tax Administration. A legally constituted body called Authority for Advance Ruling (AAR) can give a binding ruling to an applicant who is Registered Taxable Person or is liable to be registered. The Advance Ruling given by the AAR can be appealed before an Appellate Authority for Advance Ruling (AAAR).

1. What is an Advance Ruling?

“Advance Ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of Section 97 or sub-section (1) of Section 100 of the CGST Act/MGST Act, 2017, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

2. Appointment of Authority for Advance Ruling:

Section 96:

Subject to the provisions of Chapter XVII, for the purposes of this Act, the Authority for advance ruling constituted under the provisions of a State Goods and

Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory.

Rule 103:

As per Rule 103 of CGST/MGST Rules, 2017, the qualification and the appointment of Members of the Authority for Advance Ruling is decided by the Government. The Central Government and the State Government shall appoint officer of the rank of Joint Commissioner as the Member of the Authority for Advance Ruling.

In Meghalaya State there are two Members appointed by Government not below the rank of Joint Commissioner as member of the Meghalaya Authority for Advance Ruling, one Member from Central Government and another from State Government. The Advance Ruling Bench is constituted by Government by passing of Notification **Notification No ERTS(T)18/2018/9 Dated 10th August, 2018**).

A legally constituted body called Authority for Advance Ruling (AAR) can give a binding ruling to an applicant who is a registered person or is desirous of obtaining registration. The Advance Ruling given by the Authority can be appealed before an Appellate Authority for Advance Ruling (AAAR). There are time lines prescribed for passing an order by Authority for Advance Ruling and by AAAR.

3. Objectives of Advance Ruling:

The broad objectives for setting up a mechanism of Advance Ruling include:

- i) provide certainty in tax liability in advance, in relation to an activity proposed to be undertaken by the applicant;
- ii) attract Foreign Direct Investment (FDI);
- iii) reduce litigation;
- iv) pronounce ruling expeditiously in transparent and inexpensive manner.

4. What are the matters/questions specified in Section 97(2) & Section 100(1) of the CGST Act/MGST Act:

Applicant should file an application in reference to the section 97 (2) of CGST Act/MGST Act for the question on which the Advance Ruling is sought under this Act, shall be in respect of jurisdictional officer or an applicant aggrieved by any advance ruling pronounced by the Authority.

- (a) Classification of any goods or services or both;
- (b) Applicability of a notification issued under the provisions of CGST Act;
- (c) Determination of time and value of supply of goods or services or both;
- (d) Admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) Determination of the liability to pay tax on any goods or services or both;
- (f) Whether applicant is required to be registered;
- (g) Whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

Section 100(1) of the CGST Act/MGST Act, 2017 provides that concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced by the Authority for Advance Ruling, may appeal to the Appellate Authority for Advance Ruling. Thus, it can be seen that a decision of the Appellate Authority is also treated as an Advance Ruling.

5. To whom the Advance Ruling is applicable:

An Advance Ruling pronounced by Authority for Advance Ruling (AAR) or Appellate Authority for Advance Ruling (AAAR) shall be binding only on the applicant who has sought the Advance Ruling and on the concerned officer or the jurisdictional officer in respect of the applicant. It is only limited to the person who has applied for an Advance Ruling.

6. Time period for applicability of Advance Ruling:

The law does not provide for a fixed time period for which the ruling shall apply. Instead, it has been provided that Advance Ruling shall be binding till the period when the law, facts or circumstances supporting the original Advance Ruling have not changed.

However, an Advance Ruling shall, by an order passed by the AAR/AAAR, be declared to be *ab initio* void if the Authority for Advance Ruling or AAAR finds that the Advance Ruling was obtained by the applicant by fraud or suppression of material facts or misrepresentation of facts. In such a situation, all the provisions of the CGST/MGST Act shall apply to the applicant as if such Advance Ruling had never been made (but excluding the period when Advance Ruling was given and up to the period when the order declaring it to be void is issued). An order declaring Advance Ruling to be void can be passed only after providing an opportunity of hearing to the applicant.

7. Procedure for obtaining Advance Ruling:

The applicant desirous of obtaining Advance Ruling should make an application to Authority for Advance Ruling in a prescribed form and manner.

The format of the form and the detailed procedure for making application have been prescribed in Rule 104 of the CGST/MGST Rules, 2017. An application for obtaining an Advance Ruling under sub-section (1) of Section 97 shall be made on the common portal in [FORM GST ARA-01](#) and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49 (Section 49 deals with procedure of payment of tax/interest/penalty and the mechanism to make payment through Electronic Cash and Credit Ledgers).

8. Application Fees payable:

The application fee for Advance Ruling is as under:

- i) For Central GST Acts (CGST, IGST, CESS): Rs. 5000/- and
- ii) Government of Meghalaya GST Act (MGST): Rs.5000/-

i.e. Applicant shall deposit total fee per application an amount of Rs. 10,000/-

(Rs. 5000/- + Rs. 5000/-) = Rs. 10,000/- into Government Treasury in the prescribed challan, in prescribed fee column of challan under GST Law 2017

9. Verification of Application filed:

The Application, the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in Rule 26 of the CGST Rules, 2017. Rule 26 provides for the manner of authenticating documents through Digital Signature Certificate (DSC) or e-Signature as specified in the Information Technology Act.

The application, the verification contained therein and all the relevant documents accompanying such application shall be signed-

- (a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorized by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;
- (b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorized signatory of such Karta;
- (c) in the case of a company, by the Chief Executive Officer or the authorized signatory thereof;
- (d) in the case of a Government or any Governmental agency or local authority, by an officer authorized in this behalf;
- (e) in the case of a firm, by any partner thereof, not being a minor or the authorized signatory thereof;
- (f) in the case of any other association, by any member of the association or persons or the authorized signatory thereof;
- (g) in the case of a trust, by the trustee or any trustee or the authorized signatory thereof; or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person authorized in accordance with the provisions of Section 48 of the CGST Act.

10. Submission of Manual /Physical application for Meghalaya State:

As per Rules 104 and 106 of the CGST Rules, 2017 the application for obtaining an Advance Ruling and filing an appeal against an Advance Ruling shall be made by the applicant on the common portal. However, due to the unavailability of the requisite forms on the common portal, a new rule 107A has been inserted vide notification No. 55/2017-Central Tax, dated 15.11.2017, which states that in respect of any process or procedure prescribed in Chapter XII, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include the manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to the CGST Rules.

Circular no. 25/25/2017-GST dated 21.12.2017 prescribing the detailed procedure for manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling has been issued

11. Place for the Manual Submission of Application for Advance Ruling:

An application for obtaining an Advance Ruling under sub-section (1) of Section 97 of the CGST Act and the Rules made thereunder, shall be made in quadruplicate, in FORM GST ARA-01 i.e. the set of physical four copies to be submitted to the office of Authority for Advance Ruling of Meghalaya. (First main copy, two copies for Members of Bench and one copy for Officer).

□ **Authority for Advance Ruling Address:**

Office of the Commissioner of Taxes, DTO Building, Lower Lachumiere,
Shillong 793001, Meghalaya

12. Place for the Manual Submission of Application for Appeal against order passed by Authority for Advance Ruling:

□ **Appellate Authority for Advance Ruling Address:**

Office of the Commissioner of Taxes, DTO Building, Lower Lachumiere,
Shillong 793001, Meghalaya

13. Receipt of the application:

1. The portal of Authority for Advance Ruling is made available to create challan to make payment and same copy of challan to be submitted along with application in Form GST ARA-01 with four copies of application. The ARA-01 application is verified as per the ARN No. generated on portal. Each application is recorded in the register maintained and allotted the separate ARA Number in chronological order and acknowledgement receipt is given to the applicant for the said application filed in the office of Authority for Advance Ruling.
2. Upon receipt of an application, the Authority for Advance Ruling shall send a copy of application to the Officer in whose jurisdiction the Applicant falls and call for all relevant records. The Authority for Advance Ruling may then examine the application along with the records and may also hear the applicant.

14. Issue of Notices for Preliminary and Final Hearing [Section- 98(2)]:

After verification of Form ARA-01 application, a notice for acceptance/rejection of application along with additional requirement with annexure under sub-section (2) of Section 98 of CGST/MGST Act, 2017 is issued to the applicant as well as concerned Jurisdictional Officer for information, calling of record and further action to attend for preliminary hearing along with legal

submissions and relevant record if available for the evidential purposes. The reasonable opportunities of being heard i.e. minimum 15 days is granted for the preparation of case, gathering of information and date is fixed to attend the hearing before the Bench for applicant and concern jurisdictional Officer.

i) Preliminary Hearing:

At the time of preliminary hearing, the contention and written submission of both parties were heard. After completion of preliminary hearing, the decision of the Authority Members with respect to admission or rejection would be communicated to the applicant by writing a letter or Order in due course of proceeding.

Application for advance ruling shall not be admitted as per section 98(2) in cases where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of CGST/MGST Act. If the application is rejected, it should be only after an opportunity of being heard is provided to the applicant and by way of a speaking Order giving the reasons for rejection.

ii) Final Hearing:

A Final Hearing Notice is issued, on the basis of admission of the application and decision taken by the both members, to the applicant and concerned Jurisdictional Officer. The specific date is fixed for final hearing. The sufficient time i.e. reasonable time is granted for final hearing to both the parties to submit their supporting additional contention, written submission, and any evidential proofs to be submitted in connection with relevant questions asked. Thereafter, considering the facts of the case the Authority for Advance Ruling will pass an order on merit on the application filed.

15. Pronouncement of Advance Ruling u/s 98(6) of GST law:

After given reasonable opportunity of being heard to the applicant /officers, the final hearing is completed by the Authority. Considering the facts of the case, submission, evidences, documents produced on the record, unanimous

decision of the members, the order is passed within 90 days from the receipt of application under Section 98 (6) of CGST Act/MGST Act, 2017.

If there is difference of opinion between the two members of AAR, they shall refer the point or points on which they differ to the Appellate Authority for Advance Ruling (AAAR) for hearing the issue. If the members of AAAR are also unable to come to a common conclusion in regard to the point(s) referred to them by AAR, then it shall be deemed that no Advance Ruling can be given in respect of the question on which difference persists at the level of AAAR.

Orders passed by AAR can be viewed at www.meggst.gov.in

16. Supply of Certified Copies of Orders:

A copy of every Advance Ruling pronounced by the Authority, duly signed by the members of Authority for Advance Ruling and certified in such manner as may be prescribed, shall be sent to the applicant, the concerned officer and the jurisdictional officer after such pronouncement for the further appropriate action.

17. Appeals against order of AAR:

If the applicant is aggrieved with the findings of the AAR, he can file an appeal with Appellate Authority for Advance Ruling (AAAR). The Government of Meghalaya has constituted an Authority known as “The Meghalaya Appellate Authority for Advance Ruling for Goods and Services Tax” vide **Notification No ERTS(T)18/2018/51 Dated 4th February, 2020** Such an appeal shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against, is communicated to the applicant, jurisdictional officer and concerned officer. The form and manner of filing appeal with AAAR is given in Rule 106 of the CGST Rules, 2017. An appeal against the Advance Ruling shall be made by an applicant on the common portal in [FORM GST ARA-02](#) and shall be accompanied by a fee of ten thousand rupees (Rs. 10,000/-) to be deposited in the manner specified in Section 49.

Similarly, if the prescribed or jurisdictional officer of CGST/SGST Act, does not agree with the finding of AAR, he can also file an appeal with AAAR. The word 'prescribed officer' of CGST/SGST means an officer who has been designated by the CGST/SGST administration in regard to an application for Advance Ruling. In normal circumstances, the concerned officer will be the officer in whose jurisdiction the applicant is located. An appeal against the Advance Ruling shall be made by the concerned officer or the jurisdictional officer referred to in Section 100 on the Common Portal in [FORM GST ARA-03](#) and no fee shall be payable by the said officer for filing the appeal.

The appeal (by the applicant or jurisdictional officer), the verification contained therein and all the relevant documents accompanying such appeal shall be signed, -

(a) in the case of the 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 26 (DSC / e- Signature). Any appeal must be filed within thirty days from the date on which the Advance Ruling is communicated to the concerned officer, the jurisdictional officer and applicant.

18. Passing of Order by AAAR:

The Appellate Authority must pass an order after hearing the parties to the appeal within a period of ninety days of the filing of an appeal. If members of AAAR differ on any point referred to in appeal, it shall be deemed that no Advance Ruling is issued in respect of the question under appeal.

19. Rectification of Mistakes—

The law gives power to Advance Ruling Authority and AAAR to amend their order to rectify any mistake apparent from the record within a period of six months from the date of the order. Such mistake may be noticed by the authority on its own accord or may be brought to its notice by the applicant or the prescribed or the jurisdictional CGST/SGST officer. If a rectification has the effect of enhancing

the tax liability or reducing the quantum of input tax credit, the applicant must be heard before the order is passed.

20. Powers and procedure of Authority for Advance Ruling and Appellate Authority for Advance Ruling:

Both the Advance Ruling Authority and AAAR are vested with the powers of a Civil Court under Code of Civil Procedure, 1908, for discovery and inspection, enforcing the attendance of a person and examining him on oath, and compelling production of books of account and other records. Both the authorities are deemed to be a Civil Court for the purposes of section 195 of the Code of Criminal Procedure, 1973. Any proceeding before the authority shall be deemed to be judicial proceeding under Section 193 and 228 and for the purpose of Section 196, of the Indian Penal Code, 1860. The Advance Ruling Authority and AAAR also have the power to regulate their own procedure.

21. Conclusion:

To conclude, it can be stated that the law makes a comprehensive provision for Advance Rulings to ensure that disputes are minimal. Timelines are also given within which the ruling is to be given by the concerned authority. The aim is to provide certainty to the taxpayer with respect to his obligations under the GST Act and an expeditious ruling, so that the relationship between the taxpayer and administration is smooth and transparent and helps to avoid unnecessary litigation.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
(Department of Revenue)
[Central Board of Excise and Customs]**

Notification No. 55/2017 – Central Tax

New Delhi, the 15th November, 2017

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Twelfth Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, -

(i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:-

“Explanation - For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.”;

(ii) in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;

(iii) after rule 97, the following rule shall be inserted, namely:-

“97A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or

issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

(iv) after rule 107, the following rule shall be inserted, namely:-

“107A. Manual filing and processing. – Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

(v) after rule 109, the following rule shall be inserted, namely:-

“109A. Appointment of Appellate Authority- (1)Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or Superintendent, within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act may appeal to -

(a) the Commissioner (Appeals) where such decision or order is passed by the Additional or Joint Commissioner;

(b) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy or Assistant Commissioner or the Superintendent, within six months from the date of communication of the said decision or order.”;

(vi) in rule 124, -

(a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:-

“Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.”;

(b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely: -

Circular No. 25/25/2017-GST

**F. No. 275/22/2017-CX.8A
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing**

New Delhi, dated 21st December, 2017

To,

Principal Chief Commissioners/Chief Commissioners/Principal
Commissioners/Commissioner of Central Tax (All)

Principal Director Generals/Director Generals (All)

**Sub: Manual filing of applications for Advance Ruling and appeals before Appellate
Authority for Advance Ruling - reg**

As per rules 104 and 106 of the CGST Rules, 2017 (hereinafter referred to as “the CGST Rules”) the application for obtaining an advance ruling and filing an appeal against an advance ruling shall be made by the applicant on the common portal. However, due to the unavailability of the requisite forms on the common portal, a new rule 107A has been inserted vide notification No. 55/2017-Central Tax, dated 15.11.2017, which states that in respect of any process or procedure prescribed in Chapter XII, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include the manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to the CGST Rules.

2. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the CGST Act’) on the recommendations of the Council and for the purpose of ensuring uniformity in the processing of such manual applications till the advance ruling module is made available on the common portal, the following conditions and procedure are prescribed for the manual filing and processing of the applications.

Form and Manner of Application to the Authority for Advance Ruling

3. An application for obtaining an advance ruling under sub-section (1) of section 97 of the CGST Act and the rules made thereunder, shall be made in quadruplicate, in **FORM GST ARA-01**. The application shall clearly state the question on which the advance ruling is sought. The application shall be accompanied by a fee of five thousand rupees which is to be deposited online by the applicant, in the manner specified under section 49 of the CGST Act. It is reiterated that though the application shall be filed manually till the advance ruling module is made available on the common portal, the fee is required to be deposited online in terms of section 49 of the CGST Act.

4. In order to make the payment of fee for filing an application for Advance Ruling on the common portal, the applicant has to fill his details using “Generate User ID for Advance Ruling” under “User Services”. After entering the email id and mobile number, a One Time Password (OTP) shall be sent to the email id. Upon submission of OTP, Systems shall generate a temporary ID and send it to the declared email and mobile number of the applicant. On the basis of this ID, the applicant can make the payment of the fee of Rs. 5,000/- each under the CGST and the respective SGST Act. The applicant is then required to download and take a print of the challan and file the application with the Authority for Advance Ruling.

5. The application, the verification contained therein and all the relevant documents accompanying such application shall be signed-

(a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the Chief Executive Officer or the authorised signatory thereof;

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or the authorised signatory thereof;

(f) in the case of any other association, by any member of the association or persons or the authorised signatory thereof;

(g) in the case of a trust, by the trustee or any trustee or the authorised signatory thereof; or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48 of the CGST Act.

Form and Manner of Appeal to the Appellate Authority for Advance Ruling

6. An appeal against the advance ruling issued under sub-section (6) of section 98 of the CGST Act and the rules made thereunder shall be made by an applicant in quadruplicate, in **FORM GST ARA-02** and shall be accompanied by a fee of ten thousand rupees to be deposited online, in the manner specified in section 49 of the CGST Act. It is reiterated that though the application shall be filed manually till the advance ruling module is made available on the common portal, the fee is required to be deposited online in terms of section 49 of the CGST Act. The payment of fee shall be made as detailed in para 4 above.

7. An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the CGST Act and the rules made thereunder shall be filed in quadruplicate, in **FORM GST ARA-03** and no fee shall be payable by the said officer for filing the appeal. As per section 100 (2) of the CGST Act, the appeal shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicant or the concerned officer or the jurisdictional officer, as the case may be.

8. The appeal, the verification contained therein and all the relevant documents accompanying such appeal shall be signed-

(a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and

(b) in the case of an applicant, in the manner specified in Para 5 above.

9. The application for advance ruling or the appeal before the Appellate Authority shall be filed in the jurisdictional office of the respective State Authority for Advance Ruling or the State Appellate Authority for Advance Ruling respectively.

10. If the space provided for answering any item in the Forms is found to be insufficient, separate sheets may be used. Further, the application, the verification appended thereto, the Annexures to the application and the statements and documents accompanying the Annexures must be self-attested.

11. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

12. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.

13. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)

Form GST ARA -01

[See Rule 104(1)]

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 Authorised representative		Optional
	ii. Mobile No.	iii. Email Address	
12.	Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
	A. Category ▲		
	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		<input type="checkbox"/>
	(ii) applicability of a notification		<input type="checkbox"/>

	issued under the provisions of the Act	
	(iii) determination of time and value of supply of goods or services or both	<input type="checkbox"/>
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	<input type="checkbox"/>
	(v) determination of the liability to pay tax on any goods or services or both	<input type="checkbox"/>
	(vi) whether applicant is required to be registered under the Act	<input type="checkbox"/>
	(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	<input type="checkbox"/>
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 is 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/Authorised Signatory

Date _____

Designation/Status

Form GST ARA -02*[See Rule 106(1)]***Appeal to the Appellate Authority for Advance Ruling**

Sr. No.	Particulars	Remarks
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 -
Prayer		
<p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to:</p> <ol style="list-style-type: none">a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;b. grant a personal hearing; andc. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. <p>And for this act of kindness, the appellant, as is duty bound, shall ever pray.</p>		

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 is 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/Authorised Signatory

Date _____

Designation/ Status

Form GST ARA -03

[See Rule 106(2)]

Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
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	
Prayer		
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.		

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 _____

Form GST PMT –06
[See rule 87(2)]
Challan for deposit of goods and services tax

CPIN	<<Auto Generated after submission of information>>	Date	<<Current date>>	Challan Expiry Date --
------	--	------	------------------	------------------------

GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

		Details of Deposit (All Amount in Rs.)					
Government	Major Head	Minor Head					
		Tax	Interest	Penalty	Fee	Others	Total
Government of India	Central Tax (---)						
	Integrated Tax (---)						
	CESS (---)						
	Sub-Total						
	State (Name)	State Tax					

	(---)						
UT (Name)	UT Tax (---)						
Total Challan Amount							
Total Amount in words							

Mode of Payment (relevant part will become active when the particular mode is selected)

<input type="checkbox"/> e-Payment (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)	<input type="checkbox"/> Over the Counter (OTC) Bank (Where cash or instrument is proposed to be deposited)
Details of Instrument	
<input type="checkbox"/> Cash	<input type="checkbox"/> Cheque
<input type="checkbox"/> Demand Draft	

<input type="checkbox"/> NEFT/RTGS	
Remitting bank	
Beneficiary name	GST
Beneficiary Account Number (CPIN)	<CPIN>
Name of beneficiary bank	Reserve Bank of India
Beneficiary Bank's Indian Financial System Code (IFSC)	IFSC of RBI
Amount	

Note: Charges to be separately paid by the person making payment.

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	

Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.