

Manual > Advance Ruling for Unregistered Dealers

How can I generate a new registration for the advance ruling at the GST Portal, make payment and submit the FORM GST ARA-01 for the same?

To generate an ID for advance ruling and then make a payment, perform the following steps:

1. Access the <https://www.gst.gov.in/> URL. The GST Home page is displayed.
2. Click the **Services > User Services > Generate User Id for Advance Ruling** command.
3. The New Registration for Advance Ruling page is displayed. Select whether you are a **Resident** or a **Non Resident**. Enter the details on this page that include PAN of business, legal name as per PAN, details of authorized signatory and address of the authorized signatory.

Note:

- a. For Non Resident users, PAN is not mandatory.
- b. District field is optional for Non Resident users.

4. Once you have filled the details, enter the Captcha text and click the **PROCEED** button. You will receive **Mobile OTP** and **Email OTP** on the mobile phone number and e-mail address mentioned in the New Registration for Advance Ruling page.

The screenshot shows the 'New Registration for Advance Ruling' form on the GST Portal. The form is titled 'New Registration for Advance Ruling' and includes a progress indicator with steps '1 User Credentials' and '2 OTP Verification'. The form fields are: 'Are you a Resident or Non Resident' (Resident selected), 'State / UT' (Delhi), 'District' (South Delhi), 'Legal Name of the Business (As mentioned in PAN)' (ANGAd JASBIRSINGH ARORA), 'Permanent Account Number (PAN)' (AJIPA1572E), 'Existing GSTIN or Incase of Non Resident, Identification number in the Country of Origin' (AA290917000020N), 'Name of Authorized Signatory (as per PAN)' (ANGAd JASBIRSINGH ARORA), 'PAN of Authorized Signatory' (AJIPA1572E), 'Email Address' (TAYAL@INFOSYS.COM), and 'Mobile Number'. A red box highlights the 'Resident' radio button and the 'Legal Name of the Business' field. A red box also highlights the 'Name of Authorized Signatory' and 'PAN of Authorized Signatory' fields. A red box highlights the 'Email Address' field. A red box highlights the 'Mobile Number' field. A red box highlights the 'State / UT' and 'District' dropdown menus. A red box highlights the 'Legal Name of the Business' field. A red box highlights the 'Permanent Account Number (PAN)' field. A red box highlights the 'Existing GSTIN or Incase of Non Resident, Identification number in the Country of Origin' field. A red box highlights the 'Name of Authorized Signatory (as per PAN)' field. A red box highlights the 'PAN of Authorized Signatory' field. A red box highlights the 'Email Address' field. A red box highlights the 'Mobile Number' field.


+91 9810350426

Separate OTP will be sent to this mobile number

Address of the Applicant

Building No. / Flat No. *	Floor No.	Name of the Premises / Building
<input type="text" value="567"/>	<input type="text" value="Enter Floor No."/>	<input type="text" value="Enter Name of Premises / Building"/>
Road / Street *	City / Town / Locality / Village *	
<input type="text" value="Vasant Kunj"/>	<input type="text" value="New Delhi"/>	
State *	District *	PIN Code *
<input type="text" value="Delhi"/>	<input type="text" value="South Delhi"/>	<input type="text" value="110070"/>

Type the characters you see in the image below *



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Help Desk Number:
0120-4888999Write To Us:
helpdesk[at]gst[dot]gov[dot]in

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5. In the Verify OTP page, enter the **Mobile OTP** and **Email OTP** and click the **PROCEED** button.

Dashboard Services GST Law Search Taxpayer Help

Home Registration Verify OTP English

Verify OTP

* indicates mandatory fields

Mobile OTP *

Enter OTP sent to your mobile number

Email OTP *

Enter OTP sent to your Email Address

Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? [Click here](#)

6. On successfully entering the OTPs, you will notice a success message.

Congratulation! Your Temporary User ID 291700000018ARR is created successfully. Details of your Temporary ID is sent to your registered Email ID

Once the ID is created, click the **Services > Payment > Create Challan** command. The Create Challan page is displayed.

7. Enter the ID you create for Advance Ruling in the **GSTIN/ Other Id** field.

8. Enter the captcha text and click the **PROCEED** button.

Home > Payment > Create Challan English

Create Challan

• Indicates mandatory fields


GSTIN/Other Id •
29170000018ARR

Type the characters as displayed below •
Type the characters as displayed below

PROCEED

9. In the Create Challan Page, in the **Fees** column, enter the amount as per prescribed fee. Next, select the mode of payment and click the **GENERATE CHALLAN** button. System will ask you to re-confirm the GSTIN/User Id. In case of pre-login, for generation of challan (CPIN) no need of sending OTP on registered mobile number of the taxpayer. This has been proposed to drop in Payment module also.

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Goods and Services Tax

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Home > Payment > Create Challan English

Details of Taxpayer

GSTIN/Other Id 29GDDPS5083K3ZQ	Email Address khushb6in@gmail.com	Mobile Number 8767176711
Name PALSIN SHIRA	Address KABNR,560100	

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)						0
IGST(0008)						0
CESS(0009)						0
Karnataka SGST(0006)				5000		5,000
Total Challan Amount:		₹ 5,000 /-				
Total Challan Amount (In Words):		Rupees Five Thousand Only				




Payment Modes*

E-Payment ✓

 Over The Counter

 NEFT/RTGS

SAVE **GENERATE CHALLAN**

About GST	Website Policies	Related Sites	Help	Important Links	Contact Us
GST Council Structure	Website Policy	Central Board of Excise and Customs	System Requirements	Laws, Rules & Rates	Help Desk Number: 0120-4888999
GST History	Hyperlink Policy	State Tax Websites	User Manuals, Videos and FAQs	Documents Required for Registration	Log/Track Your Issue: Grievance Redressal Portal for GST
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10. Re-enter the GSTIN / Other ID and click the **PROCEED** button.

GSTIN/Other Id Verification

Re-Enter Gstin/Other Id for Challan Generation


CANCEL
PROCEED

11. On successfully entering the User ID, your Challan will be generated successfully.

Click the **MAKE PAYMENT** button and proceed with payment.

After you have made the payment, you can track the payment using the **Services > Payment > Track Payment Status** command.

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Home > Payment > Generated Challan English

Challan successfully generated X

GST Challan

CPIN 18052900000001	Challan Generation Date 03/05/2018 13:42:24	Challan Expiry Date 18/05/2018
Mode of Payment :-		E-Payment

Details Of Taxpayer

GSTIN/Other Id 29GDDP55083K3ZQ	Email Address khushb6in@gmail.com	Mobile Number 8767176711
Name PALSIN SHIRA	Address KABNR,560100	

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	0	0	0
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Karnataka SGST(0006)	0	0	0	5,000	0	5,000
Total Challan Amount:	₹ 5,000 /-					
Total Challan Amount (In Words):	Rupees Five Thousand Only					

Select Mode of E-Payment*

Net Banking

! If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type **Grievance Against Payment**.

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12. After a payment is made, click the **Downloads > Offline Tools > GST ARA 01 – Application for Advance Ruling** command.

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Offline Tools English

Returns Offline Tool	Tran-1 5(b) CSV template
GSTR3B Offline Utility	ITC04 Offline Tool
GST ARA 01 - Application for Advance Ruling	


The zip file with the pdf copy of the **Form GST ARA -01, Advance Ruling** Application will be downloaded. Check the Downloads folder of your computer and print the form.

13. Fill the all details in the Form **GST ARA -01, Advance Ruling Application**.

Note: In the **GSTIN Number**, if any/ User-id field, enter the temporary ID that you created. In the last field, **Payment details** field, enter the CIN number of the Challan.

14. After filling the form, submit the form at the State Authority for Advance Ruling Office. The Authority for Advance Ruling will inform about the further process.

Form GST ARA -01*[See Rule 98]***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 		
	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 issued under the provisions of the Act	<input type="checkbox"/>	

	(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 checked="" 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