

Procedure and Form for Making Appeal to the Appellate Authority for Advance Ruling

If the applicant is aggrieved with the finding of the Authority for Advance Ruling (AAR), he can file an appeal with Appellate Authority for Advance Ruling (AAAR). 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 to be deposited in the manner specified in section 49 of CGST/SGST Act.

Similarly, if the prescribed or jurisdictional officer of CGST/SGST does not agree with the finding of AAR, he can also file an appeal with AAAR in Form GST ARA -03.

As per section 100 (2) of the CGST/SGST 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.

The appellant shall upload the following documents at the time of filing of appeal application through online. **(Please refer user manual for filing of appeal)**

1. Signed application in form ARA 02
2. Statement of relevant facts having a bearing on the questions on which Advance Ruling is required.
3. Statement of applicant's interpretation of Law.
4. Fee payment receipt (SGST Rs.10,000/- + CGST Rs.10,000/-)
5. Any other relevant information relating to the case.

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.

Date of hearing is communicated to the Appellant and the Jurisdictional Officer.

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.

The Orders passed by AAAR are available on the portal of GST Council www.gstcouncil.gov.in/advance-rulings. The MIS reports of the orders passed by various AAAR is available on the portal of GST Council www.gstcouncil.gov.in/advance-rulings.