

The provisions for advance ruling in GST can be utilised by taxpayer to clarify matters relating to:

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. (2) The application referred to in sub-rule (1), the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in rule 26.

1. Classification of goods or services or both.
2. Applicability of notification issued under the GST Act.
3. Determining the time and value of goods or services.
4. Input tax credit admissibility of tax paid or deemed to be paid.
5. Determination of liability to tax on goods or services or both.
6. GST Registration requirement of an applicant.
7. Whether thing done by the applicant amounts to or results in the supply of goods or services or both.
8. Other matters pertaining to GST Act and Rules.

Procedure for Making Advance Ruling Application

1. An applicant seeking an advance ruling must make an application in Form GST ARA-1 with the question and a fee of Rs.5000. Once the application is received, the Authority for Advance Ruling, it will be forwarded to the concerned officer for gathering the concerned records.

2. The Authority for Advance Ruling would then examine the advance ruling application along with the records furnished by the taxpayer and concerned officer. Based on the findings, the Authority for Advance Ruling can pass an order admitting or rejecting the application. In case of rejection, the applicant must be provided an opportunity of being heard and the reason for rejection of the advance ruling application must be stated in the order.

3. It is important to note that application for advance ruling will not be admitted 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 the GST Act.

4. If the application for advance ruling is accepted, the Authority for Advance Ruling must pass an order within 90 days of receipt of the application. Before the ruling, the Authority for Advance Ruling would set dates for hearing the applicant and the concerned jurisdictional officers of GST.

5. In case of difference of opinion between two members of Authority for Advance Ruling, the matter will be referred to the Appellate Authority for Advance Ruling. If the members of Appellate Authority for Advance Ruling are also unable to come to a decision, then the matter would be deemed that no advance ruling can be given in respect of the question raised by the taxpayer.

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 <input type="checkbox"/>			
	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 <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 is correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Place _____

Date _____

Signature

Name of Applicant/Authorised Signatory

Designation/Status