

## **Law and Provisions under CGST**

### **Chapter 17 – ADVANCE RULING**

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 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 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 AAR and by AAAR.

#### **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;

“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, 2017, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant.

The definition of Advance ruling given under the Act is a broad one and an improvement over the existing systems of advance rulings under Customs and Central Excise Laws. Under the present dispensation, advance rulings can be given only for a proposed transaction, whereas under GST, Advance ruling can be obtained for a proposed transaction as well as a transaction already undertaken by the appellant.

**17.0 ADVANCE RULING** – The provisions related to Authority for advance ruling, Application for advance ruling, Application for advance ruling, Procedure on receipt of application,

Appellate Authority for Advance Ruling, Appellate Authority for Advance Ruling, Appeal to Appellate Authority, Orders of Appellate Authority, Constitution of National Appellate Authority for Advance Ruling, Appeal to National Appellate Authority, Order of National Appellate Authority, Rectification of advance ruling, Applicability of advance ruling, Advance ruling to be void in certain circumstances, Powers of Authority and Appellate Authority and Procedure of Authority and Appellate Authority are covered under Chapter XVII of the CGST Act 2017 from Section 95 to Section 106.

The Central Government has appointed the 1st day of July, 2017, as the date on which the provisions of these sections came in to force vide Notification No. 9/2017- Central Tax dated 28.06.2017. **Section 101A, Section 101B and Section 101C shall come into force from the date to be notified.**

<b>Chapter XVII of the CGST Act 2017 – Advance Ruling</b>	
<b>Section</b>	<b>Particulars</b>
Section 95	Definitions.
Section 96	Authority for advance ruling
Section 97	Application for advance ruling
Section 98	Procedure on receipt of application
Section 99	Appellate Authority for Advance Ruling
Section 100	Appeal to Appellate Authority
Section 101	Orders of Appellate Authority
Section 101A	Constitution of National Appellate Authority for Advance Ruling.
Section 101B	Appeal to National Appellate Authority
Section 101C	Order of National Appellate Authority
Section 102	Rectification of advance ruling
Section 103	Applicability of advance ruling
Section 104	Advance ruling to be void in certain circumstances
Section 105	Powers of Authority and Appellate Authority
Section 106	Procedure of Authority and Appellate Authority

<b>CGST Rules 2017 – Advance Ruling</b>	
<b>Rules</b>	<b>Particulars</b>
Rule 103	Qualification and appointment of members of the Authority for Advance Ruling
Rule 104	Form and manner of application to the Authority for Advance Ruling
Rule 105	Certification of copies of advance rulings pronounced by the Authority

Rule 106	Form and manner of appeal to the Appellate Authority for Advance Ruling
Rule 107	Certification of copies of the advance rulings pronounced by the Appellate Authority.
Rule 107A	Manual filing and processing

Forms – Advance Ruling	
Form	Particulars
FORM GST ARA-01	Application Form for Advance Ruling
FORM GST ARA-02	Appeal to the Appellate Authority for Advance Ruling
FORM GST ARA-03	Appeal to the Appellate Authority for Advance Ruling

### 17.1 Definitions. [Section 95]

<b>Section 95</b>	(a)	01.07.2017 to till date	“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 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
		From a date to be appointed.	“advance ruling” means a decision provided by the Authority or the Appellate Authority <sup>1</sup> [or the National 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 <sup>2</sup> [or of section 101C], in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
<div style="border: 1px solid black; padding: 5px;"> <p>1 Clause (a) of sub Section (i) of Section 104 of <u>Finance Act 2019</u> provides that in clause (a) of Section 95, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> <p>2 Clause (b) of sub Section (i) of Section 104 of <u>Finance Act 2019</u> provides that in clause (a) of Section 95, after the words and figures “of section 100”, the words, figures and letter “or of section 101C” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> </div>			
	(b)	01.07.2017 to till date	“Appellate Authority” means the Appellate Authority for Advance Ruling referred to in section 99;

	(c)	01.07.2017 to till date	“applicant” means any person registered or desirous of obtaining registration under this Act;
	(d)	01.07.2017 to till date	“application” means an application made to the Authority under sub-section (1) of section 97;
	(e)	01.07.2017 to till date	“Authority” means the Authority for Advance Ruling referred to in section 96.
	<sup>1</sup> [(f)]	From a date to be appointed.	<p>“National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.]</p> <p>1. Sub Section (ii) of Section 104 of <a href="#">Finance Act 2019</a> provides that in after clause (e) of Section 95, the following clause shall be inserted, namely:– ‘(f) “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A.’. which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p>

## 17.2 Authority for advance ruling. [Section 96]

<b>Section 96</b>	01.07.2017 to till date	<p><b>Deemed Authority for advance ruling in respect of a State or Union territory.</b></p> <p>Subject to the provisions of this Chapter, 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.</p>
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## 17.3 Application for advance ruling. [Section 97]

<b>Section 97(1)</b>	01.07.2017 to till date	An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.								
<b>Section 97(2)</b>	01.07.2017 to till date	<p>The question on which the advance ruling is sought under this Act, shall be in respect of,—</p> <table border="1"> <tr> <td>(a)</td> <td>classification of any goods or services or both;</td> </tr> <tr> <td>(b)</td> <td>applicability of a notification issued under the provisions of this Act;</td> </tr> <tr> <td>(c)</td> <td>determination of time and value of supply of goods or services or both;</td> </tr> <tr> <td>(d)</td> <td>admissibility of input tax credit of tax paid or deemed to have been paid;</td> </tr> </table>	(a)	classification of any goods or services or both;	(b)	applicability of a notification issued under the provisions of this 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;
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(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.

**17.3.1.1 Departmental Clarifications - Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling- [Circular No. 25/25/2017-GST dated 21st December, 2017](#)**

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 maybe.

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.

#### 17.4 Procedure on receipt of application [Section 98]

<b>Section 98(1)</b>	01.07.2017 to till date	On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the concerned officer and, if necessary, call upon him to furnish the relevant records:
<b>First Proviso</b>	01.07.2017 to till date	<b>Provided that</b> where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the said concerned officer.
<b>Section 98(2)</b>	01.07.2017 to till date	The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:
<b>First Proviso</b>	01.07.2017 to till date	<b>Provided that</b> the Authority shall not admit the application 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 this Act:

<b>Second Proviso</b>	01.07.2017 to till date	<b>Provided further that</b> no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:
<b>Third Proviso</b>	01.07.2017 to till date	<b>Provided also that</b> where the application is rejected, the reasons for such rejection shall be specified in the order.
<b>Section 98(3)</b>	01.07.2017 to till date	A copy of every order made under sub-section (2) shall be sent to the applicant and to the concerned officer.
<b>Section 98(4)</b>	01.07.2017 to till date	Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority and after providing an opportunity of being heard to the applicant or his authorised representative as well as to the concerned officer or his authorised representative, pronounce its advance ruling on the question specified in the application.
<b>Section 98(5)</b>	01.07.2017 to till date	Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question.
<b>Section 98(6)</b>	01.07.2017 to till date	The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application.
<b>Section 98(7)</b>	01.07.2017 to till date	A copy of the advance ruling pronounced by the Authority duly signed by the members 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.

**17.4.1.1 Departmental Clarifications - Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling- [Circular No. 25/25/2017-GST dated 21st December, 2017](#)**

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 maybe.

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.

### 17.5 Appellate Authority for Advance Ruling [Section 99]

<b>Section 99</b>	01.07.2017 to till date	Subject to the provisions of this Chapter, for the purposes of this Act, the Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory.
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### 17.6 Appeal to Appellate Authority [Section 100]

<b>Section 100(1)</b>	01.07.2017 to till date	The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.
<b>Section 100(2)</b>	01.07.2017 to till date	Every appeal under this section 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 concerned officer, the jurisdictional officer and the applicant:
<b>First Proviso</b>	01.07.2017 to till date	<b>Provided that</b> the Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, allow it to be presented within a further period not exceeding thirty days.
<b>Section 100(3)</b>	01.07.2017 to till date	Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

#### 17.6.1.1 Departmental Clarifications - Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling- [Circular No. 25/25/2017-GST dated 21st December, 2017](#)

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 maybe.

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.

### 17.7 Orders of Appellate Authority [Section 101]

<b>Section 101(1)</b>	01.07.2017 to till date	The Appellate Authority may, after giving the parties to the appeal or reference an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against or referred to.
<b>Section 101(2)</b>	01.07.2017 to till date	The order referred to in sub-section (1) shall be passed within a period of ninety days from the date of filing of the appeal under section 100 or a reference under sub-section (5) of section 98.
<b>Section 101(3)</b>	01.07.2017 to till date	Where the members of the Appellate Authority differ on any point or points referred to in appeal or reference, it shall be deemed that no advance ruling can be issued in respect of the question under the appeal or reference.
<b>Section 101(4)</b>	01.07.2017 to till date	A copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer, the jurisdictional officer and to the Authority after such pronouncement.

### 17.8 Constitution of National Appellate Authority for Advance Ruling. [Section 101A]

#### Notes

Section 105 of [Finance Act 2019](#) provides that After section 101 of the Central Goods and Services Tax Act, the above sections shall be inserted which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

<b>Section 101A(1)</b>	The Government shall, on the recommendations of the Council, by notification, constitute, with effect from such date as may be specified therein, an Authority known as the National Appellate Authority for Advance Ruling for hearing appeals made under section 101B.	
<b>Section 101A(2)</b>	The National Appellate Authority shall consist of—	
	(i)	the President, who has been a Judge of the Supreme Court or is or has been the Chief Justice of a High Court, or is or has been a Judge of a High Court for a period not less than five years;
	(ii)	a Technical Member (Centre) who is or has been a member of Indian Revenue (Customs and Central Excise) Service, Group A, and has completed at least fifteen years of service in Group A;
	(iii)	a Technical Member (State) who is or has been an officer of the State Government not below the rank of Additional Commissioner of Value Added Tax or the Additional Commissioner of State tax with at least three years of experience in the administration of an existing law or the State Goods and Services Tax Act or in the field of finance and taxation.
<b>Section 101A(3)</b>	The President of the National Appellate Authority shall be appointed by the Government after consultation with the Chief Justice of India or his nominee:	

<b>First Proviso</b>	<b>Provided that</b> in the event of the occurrence of any vacancy in the office of the President by the reason of his death, resignation or otherwise, the senior most Member of the National Appellate Authority shall act as the President until the date on which a new President, appointed in accordance with the provisions of this Act to fill such vacancy, enters upon his office:
<b>Second Proviso</b>	<b>Provided further that</b> where the President is unable to discharge his functions owing to absence, illness or any other cause, the senior most Member of the National Appellate Authority shall discharge the functions of the President until the date on which the President resumes his duties.
<b>Section 101A(4)</b>	The Technical Member (Centre) and Technical Member (State) of the National Appellate Authority shall be appointed by the Government on the recommendations of a Selection Committee consisting of such persons and in such manner as may be prescribed.
<b>Section 101A(5)</b>	No appointment of the Members of the National Appellate Authority shall be invalid merely by the reason of any vacancy or defect in the constitution of the Selection Committee.
<b>Section 101A(6)</b>	Before appointing any person as the President or Members of the National Appellate Authority, the Government shall satisfy itself that such person does not have any financial or other interests which are likely to prejudicially affect his functions as such President or Member.
<b>Section 101A(7)</b>	The salary, allowances and other terms and conditions of service of the President and the Members of the National Appellate Authority shall be such as may be prescribed:
<b>First Proviso</b>	<b>Provided that</b> neither salary and allowances nor other terms and conditions of service of the President or Members of the National Appellate Authority shall be varied to their disadvantage after their appointment.
<b>Section 101A(8)</b>	The President of the National Appellate Authority shall hold office for a term of three years from the date on which he enters upon his office, or until he attains the age of seventy years, whichever is earlier and shall also be eligible for reappointment.
<b>Section 101A(9)</b>	The Technical Member (Centre) or Technical Member (State) of the National Appellate Authority shall hold office for a term of five years from the date on which he enters upon his office, or until he attains the age of sixty-five years, whichever is earlier and shall also be eligible for reappointment.
<b>Section 101A(10)</b>	The President or any Member may, by notice in writing under his hand addressed to the Government, resign from his office:
<b>First Proviso</b>	<b>Provided that</b> the President or Member shall continue to hold office until the expiry of three months from the date of receipt of such notice by the Government, or until a person duly appointed as his successor enters upon his office or until the expiry of his term of office, whichever is the earliest.
<b>Section 101A(11)</b>	The Government may, after consultation with the Chief Justice of India, remove from the office such President or Member, who— (a) has been adjudged an insolvent; or

	(b)	has been convicted of an offence which, in the opinion of such Government involves moral turpitude; or
	(c)	has become physically or mentally incapable of acting as such President or Member; or
	(d)	has acquired such financial or other interest as is likely to affect prejudicially his functions as such President or Member; or
	(e)	has so abused his position as to render his continuance in office prejudicial to the public interest:
<b>First Proviso</b>	<b>Provided that</b> the President or the Member shall not be removed on any of the grounds specified in clauses (d) and (e), unless he has been informed of the charges against him and has been given an opportunity of being heard.	
<b>Section 101A(12)</b>	Without prejudice to the provisions of sub-section (11), the President and Technical Members of the National Appellate Authority shall not be removed from their office except by an order made by the Government on the ground of proven misbehaviour or incapacity after an inquiry made by a Judge of the Supreme Court nominated by the Chief Justice of India on a reference made to him by the Government and such President or Member had been given an opportunity of being heard.	
<b>Section 101A(13)</b>	The Government, with the concurrence of the Chief Justice of India, may suspend from office, the President or Technical Members of the National Appellate Authority in respect of whom a reference has been made to the Judge of the Supreme Court under sub-section (12).	
<b>Section 101A(14)</b>	Subject to the provisions of article 220 of the Constitution, the President or Members of the National Appellate Authority, on ceasing to hold their office, shall not be eligible to appear, act or plead before the National Appellate Authority where he was the President or, as the case may be, a Member.	

### 17.9 Appeal to National Appellate Authority. <sup>1</sup>[Section 101B]

Notes	
1.	Section 105 of <a href="#">Finance Act 2019</a> provides that After section 101 of the Central Goods and Services Tax Act, the above sections shall be inserted which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

<b>Section 101B(1)</b>	Where, in respect of the questions referred to in sub-section (2) of section 97, conflicting Advance Rulings are given by the Appellate Authorities of two or more States or Union territories or both under sub-section (1) or sub-section (3) of section 101, any officer authorised by the Commissioner or an applicant, being distinct person referred to in section 25 aggrieved by such Advance Ruling, may prefer an appeal to National Appellate Authority:
<b>First Proviso</b>	<b>Provided that</b> the officer shall be from the States in which such Advance Rulings have been given.



<b>Section 101B(2)</b>	Every appeal under this section 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 applicants, concerned officers and jurisdictional officers:
<b>First Proviso</b>	<b>Provided that</b> the officer authorised by the Commissioner may file appeal within a period of ninety days from the date on which the ruling sought to be appealed against is communicated to the concerned officer or the jurisdictional officer:
<b>Second Proviso</b>	<b>Provided further that</b> the National Appellate Authority may, if it is satisfied that the appellant was prevented by a sufficient cause from presenting the appeal within the said period of thirty days, or as the case may be, ninety days, allow such appeal to be presented within a further period not exceeding thirty days.
<b>Explanation</b>	<b>Explanation.</b> —For removal of doubts, it is clarified that the period of thirty days or as the case may be, ninety days shall be counted from the date of communication of the last of the conflicting rulings sought to be appealed against.
<b>Section 101B(3)</b>	Every appeal under this section shall be in such form, accompanied by such fee and verified in such manner as may be prescribed.

### 17.10 Order of National Appellate Authority. [Section 101C]

<b>Notes</b>	
Section 105 of <a href="#">Finance Act 2019</a> provides that After section 101 of the Central Goods and Services Tax Act, the above sections shall be inserted which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.	

<b>Section 101C(1)</b>	The National Appellate Authority may, after giving an opportunity of being heard to the applicant, the officer authorised by the Commissioner, all Principal Chief Commissioners, Chief Commissioners of Central tax and Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories, pass such order as it thinks fit, confirming or modifying the rulings appealed against.
<b>Section 101C(2)</b>	If the members of the National Appellate Authority differ in opinion on any point, it shall be decided according to the opinion of the majority.
<b>Section 101C(3)</b>	The order referred to in sub-section ( 1) shall be passed as far as possible within a period of ninety days from the date of filing of the appeal under section 101B.
<b>Section 101C(4)</b>	A copy of the Advance Ruling pronounced by the National Appellate Authority shall be duly signed by the Members and certified in such manner as may be prescribed and shall be sent to the applicant, the officer authorised by the Commissioner, the Board, the Chief Commissioner and Commissioner of State tax of all States and Chief Commissioner and Commissioner of Union territory tax of all Union territories and to the Authority or Appellate Authority, as the case may be, after such pronouncement.]

### 17.11 Rectification of advance ruling. [Section 102]

<b>Section 102(1)</b>	01.07.2017 to till date	The Authority or the Appellate Authority may amend any order passed by it under section 98 or section 101, so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant within a period of six months from the date of the order:
	From a date to be appointed.	The Authority or the Appellate Authority <sup>1</sup> [or the National Appellate Authority] may amend any order passed by it under section 98 or section 101 <sup>2</sup> [or section 101C, respectively], so as to rectify any error apparent on the face of the record, if such error is noticed by the Authority or the Appellate Authority <sup>3</sup> [or the National Appellate Authority] on its own accord, or is brought to its notice by the concerned officer, the jurisdictional officer, the applicant <sup>4</sup> [or the appellant] within a period of six months from the date of the order:
		<p><b>1</b> Clause (a) of Section 106 of <a href="#">Finance Act 2019</a> provides that In section 102 of the Central Goods and Services Tax Act, after the words “Appellate Authority”, at both the places where they occur, the words “or the National Appellate Authority” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> <p><b>2</b> Clause (b) of Section 106 of <a href="#">Finance Act 2019</a> provides that In section 102 of the Central Goods and Services Tax Act, after the words and figures “or section 101”, the words, figures and letter “or section 101C, respectively,” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> <p><b>3.</b> Clause (a) of Section 106 of <a href="#">Finance Act 2019</a> provides that In section 102 of the Central Goods and Services Tax Act, after the words “Appellate Authority”, at both the places where they occur, the words “or the National Appellate Authority” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> <p><b>4</b> Clause (c) of Section 106 of <a href="#">Finance Act 2019</a> provides that In section 102 of the Central Goods and Services Tax Act,for the words “or the appellant”, the words “,appellant, the Authority or the Appellate Authority” shall be substituted. which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p>
<b>First Proviso</b>	01.07.2017 to till date	<b>Provided that</b> no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the applicant or the appellant has been given an opportunity of being heard.

### 17.12 Applicability of advance ruling. [Section 103]

<b>Section 103(1)</b>	01.07.2017 to till date	The advance ruling pronounced by the Authority or the Appellate Authority under this Chapter shall be binding only—				
		<table border="1"> <tr> <td>(a)</td> <td>on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;</td> </tr> <tr> <td>(b)</td> <td>on the concerned officer or the jurisdictional officer in respect of the applicant.</td> </tr> </table>	(a)	on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;	(b)	on the concerned officer or the jurisdictional officer in respect of the applicant.
(a)	on the applicant who had sought it in respect of any matter referred to in sub-section (2) of section 97 for advance ruling;					
(b)	on the concerned officer or the jurisdictional officer in respect of the applicant.					
<sup>1</sup> [Section 103(1A)]	From a date to be appointed.	The Advance Ruling pronounced by the National Appellate Authority under this Chapter shall be binding on—				
		<table border="1"> <tr> <td>(a)</td> <td>the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;</td> </tr> <tr> <td>(b)</td> <td>the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.]</td> </tr> </table>	(a)	the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;	(b)	the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.]
		(a)	the applicants, being distinct persons, who had sought the ruling under sub-section (1) of section 101B and all registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961;			
(b)	the concerned officers and the jurisdictional officers in respect of the applicants referred to in clause (a) and the registered persons having the same Permanent Account Number issued under the Income-tax Act, 1961.]					
<p>1 Clause (i) of Section 107 of <a href="#">Finance Act 2019</a> provides that In section 103 of the Central Goods and Services Tax Act, after sub-section (1), the above sub-section shall be inserted , which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p>						
<b>Section 103(2)</b>	01.07.2017 to till date	The advance ruling referred to in sub-section (1) shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.				
	From a date to be appointed.	<p>The advance ruling referred to in sub-section (1) <sup>1</sup>[and sub-section (1A)] shall be binding unless the law, facts or circumstances supporting the original advance ruling have changed.</p> <table border="1"> <tr> <td>1.</td> <td>Clause (ii) of Section 107 of <a href="#">Finance Act 2019</a> provides that in sub-section (2) of section 103 of the Central Goods and Services Tax Act, , after the words, brackets and figure “in sub-section (1)”, the words, brackets, figure and letter “and sub-section (1A)” shall be inserted, which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</td> </tr> </table>	1.	Clause (ii) of Section 107 of <a href="#">Finance Act 2019</a> provides that in sub-section (2) of section 103 of the Central Goods and Services Tax Act, , after the words, brackets and figure “in sub-section (1)”, the words, brackets, figure and letter “and sub-section (1A)” shall be inserted, which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.		
1.	Clause (ii) of Section 107 of <a href="#">Finance Act 2019</a> provides that in sub-section (2) of section 103 of the Central Goods and Services Tax Act, , after the words, brackets and figure “in sub-section (1)”, the words, brackets, figure and letter “and sub-section (1A)” shall be inserted, which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.					

### 17.13 Advance ruling to be void in certain circumstances. [Section 104]

<b>Section 104(1)</b>	01.07.2017 to till date	Where the Authority or the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 has been obtained by the applicant or the appellant by fraud or suppression of material facts
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		or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:
	From a date to be appointed.	Where the Authority or the Appellate Authority <sup>1</sup> [or the National Appellate Authority] finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 101 <sup>2</sup> [or under section 101C] has been obtained by the applicant or the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void ab-initio and thereupon all the provisions of this Act or the rules made thereunder shall apply to the applicant or the appellant as if such advance ruling had never been made:
		<div style="border: 1px solid black; padding: 5px;"> <p>1 Clause (a) of Section 108 of <a href="#">Finance Act 2019</a> provides that in sub-section (1) of section 104 of the Central Goods and Services Tax Act, after the words "Authority or the Appellate Authority", the words "or the National Appellate Authority" shall be inserted, which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> <p>2 Clause (b) of Section 108 of <a href="#">Finance Act 2019</a> provides that in sub-section (1) of section 104 of the Central Goods and Services Tax Act, after the words and figures "of section 101", the words, figures and letter "or under section 101C" shall be inserted., which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> </div>
<b>Proviso</b>	01.07.2017 to till date	<b>Provided that</b> no order shall be passed under this sub-section unless an opportunity of being heard has been given to the applicant or the appellant.
<b>Explanation</b>	01.07.2017 to till date	<b>Explanation.—</b> The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded while computing the period specified in sub-sections (2) and (10) of section 73 or sub-sections (2) and (10) of section 74.
<b>Section 104(2)</b>	01.07.2017 to till date	A copy of the order made under sub-section (1) shall be sent to the applicant, the concerned officer and the jurisdictional officer.

#### 17.14 <sup>1</sup>[Powers of Authority and Appellate Authority]. [Section 105]

Notes	
1	Clause (a) of Section 109 of <a href="#">Finance Act 2019</a> provides that in section 105 of the Central Goods and Services Tax Act, for the marginal heading, the following marginal heading shall be substituted, namely:—

“Powers of Authority, Appellate Authority and National Appellate Authority.”; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

<b>Section 105(1)</b>	01.07.2017 to till date	<p>The Authority or the Appellate Authority shall, for the purpose of exercising its powers regarding—</p> <table border="1"> <tr> <td>(a)</td> <td>discovery and inspection;</td> </tr> <tr> <td>(b)</td> <td>enforcing the attendance of any person and examining him on oath;</td> </tr> <tr> <td>(c)</td> <td>issuing commissions and compelling production of books of account and other records,</td> </tr> </table> <p>have all the powers of a civil court under the Code of Civil Procedure, 1908.</p>	(a)	discovery and inspection;	(b)	enforcing the attendance of any person and examining him on oath;	(c)	issuing commissions and compelling production of books of account and other records,
	(a)	discovery and inspection;						
(b)	enforcing the attendance of any person and examining him on oath;							
(c)	issuing commissions and compelling production of books of account and other records,							
From a date to be appointed.	<p>The Authority or the Appellate Authority <sup>1</sup>[or the National Appellate Authority] shall, for the purpose of exercising its powers regarding—</p> <table border="1"> <tr> <td>(a)</td> <td>discovery and inspection;</td> </tr> <tr> <td>(b)</td> <td>enforcing the attendance of any person and examining him on oath;</td> </tr> <tr> <td>(c)</td> <td>issuing commissions and compelling production of books of account and other records,</td> </tr> </table> <p>have all the powers of a civil court under the Code of Civil Procedure, 1908.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p><sup>1</sup> Clause (b) of Section 109 of <a href="#">Finance Act 2019</a> provides that in sub-section (1) of section 105 of the Central Goods and Services Tax Act, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> </div>	(a)	discovery and inspection;	(b)	enforcing the attendance of any person and examining him on oath;	(c)	issuing commissions and compelling production of books of account and other records,	
(a)	discovery and inspection;							
(b)	enforcing the attendance of any person and examining him on oath;							
(c)	issuing commissions and compelling production of books of account and other records,							
<b>Section 105(2)</b>	01.07.2017 to till date	<p>The Authority or the Appellate Authority shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973, and every proceeding before the Authority or the Appellate Authority shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code.</p>						
	From a date to be appointed.	<p>The Authority or the Appellate Authority <sup>1</sup>[or the National Appellate Authority] shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973, and every proceeding before the Authority or the Appellate Authority <sup>1</sup>[or the National Appellate Authority] shall be deemed to be a judicial proceedings within the meaning of sections 193 and 228, and for the purpose of section 196 of the Indian Penal Code.</p>						

		<p>1. Clause (c) of Section 109 of <a href="#">Finance Act 2019</a> provides that in sub-section (2) of section 105 of the Central Goods and Services Tax Act, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint</p>
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**17.15 <sup>1</sup>[Procedure of Authority and Appellate Authority]. [Section 106]**

<b>Notes</b>	
<b>1</b>	<p>Clause (a) of Section 110 of <a href="#">Finance Act 2019</a> provides that in section 106 of the Central Goods and Services Tax Act, for the marginal heading, the following marginal heading shall be substituted, namely:—</p> <p>“Procedure of Authority, Appellate Authority and National Appellate Authority.”; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p>

<b>Section 106</b>	01.07.2017 to till date	The Authority or the Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure.
	From a date to be appointed	<p>The Authority or the Appellate Authority <sup>1</sup>[or the National Appellate Authority] shall, subject to the provisions of this Chapter, have power to regulate its own procedure.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>1 Clause (b) of Section 110 of <a href="#">Finance Act 2019</a> provides that in sub-section (1) of section 106 of the Central Goods and Services Tax Act, after the words “Appellate Authority”, the words “or the National Appellate Authority” shall be inserted; which shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.</p> </div>