

**CHAPTER XII**  
**ADVANCE RULING**

**12.1 Qualification and appointment of members of the Authority for Advance Ruling. [Rule 103]**

<b>Rule 103</b>	01.07.2017 to till date	<sup>1</sup> [The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.]
		<p><b>Notes</b></p> <p>1. Substituted with effect from the 1st day of July, 2017 vide <a href="#">Notification No. 22/2017-Central Tax (Dated 17th August 2017)</a>, read as – “The Central Government and the State Government shall appoint officer of the rank of Joint Commissioner as member of the Authority for Advance Ruling.”.</p>

**12.2 Form and manner of application to the Authority for Advance Ruling. [Rule 104]**

<b>Rule 104(1)</b>	01.07.2017 to till date	An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in <b>FORM GST ARA-01</b> and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.
<b>Rule 104(2)</b>	01.07.2017 to till date	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.

**12.2.1 Relevant Section of CGST Act 2017- Rule 104**

Section	Particulars
Section 97	Application for advance ruling

**12.2.2.1 Circulars - 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](#)**

**12.2.3. Relevant Forms – Rule 104**

Forms	Particulars
FORM GST ARA-01	Application Form for Advance Ruling

**12.3 Certification of copies of advance rulings pronounced by the Authority. [Rule 105]**

<b>Rule 105</b>	01.07.2017 to till date	A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.
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**12.4 Form and manner of appeal to the Appellate Authority for Advance Ruling. [Rule 106]**

<b>Rule 106(1)</b>	01.07.2017 to till date	An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in <b>FORM GST ARA-02</b> and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in section 49.				
<b>Rule 106(2)</b>	01.07.2017 to till date	An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in <b>FORM GST ARA-03</b> and no fee shall be payable by the said officer for filing the appeal.				
<b>Rule 106(3)</b>	01.07.2017 to till date	The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,- <table border="1" data-bbox="614 1467 1380 1680"> <tbody> <tr> <td>(a)</td> <td>in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and</td> </tr> <tr> <td>(b)</td> <td>in the case of an applicant, in the manner specified in rule 26.</td> </tr> </tbody> </table>	(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 rule 26.
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(b)	in the case of an applicant, in the manner specified in rule 26.					

**12.4.1 Relevant Section of CGST Act 2017- Rule 106**

Section	Particulars
Section 98	Procedure on receipt of application

**12.4.2.1 Circulars - 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](#)**

**12.4.3. Relevant Forms – Rule 106**

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

**12.5 Certification of copies of the advance rulings pronounced by the Appellate Authority. [Rule 107]**

<b>Rule 107</b>	01.07.2017 to till date	A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-
		(a) the applicant and the appellant;
		(b) the concerned officer of central tax and State or Union territory tax;
		(c) the jurisdictional officer of central tax and State or Union territory tax; and
		(d) the Authority,
		in accordance with the provisions of sub-section (4) of section 101 of the Act.

**12.6 Manual filing and processing. [Rule 107A]**

<sup>1</sup> [Rule 107A]	15.11.2017 to till date	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,
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		statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]		
		<table border="1"><tr><td style="text-align: center;"><b>Notes</b></td></tr><tr><td>1. Inserted w.e.f. 15.11.2017 vide <a href="#">Notification No. 55/2017-Central Tax Dated 15.11.2017</a>.</td></tr></table>	<b>Notes</b>	1. Inserted w.e.f. 15.11.2017 vide <a href="#">Notification No. 55/2017-Central Tax Dated 15.11.2017</a> .
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