Chapter –
Advance Ruling

1. Qualification and appointment of members of the Authority for Advance Ruling

The Central Government and the State Government shall appoint an officer having the experience of not less than three years in the rank of Joint Commissioner as member of the Authority for Advance Ruling.

2. Form and manner of application to the Authority for Advance Ruling

(1) An application for obtaining an advance ruling under sub-section (1) of section 97 of the Act shall be made on the common portal in **FORM GST ARA-1** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49 of the Act.

(2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in rule Registration.19.

3. Certification of copies of the advance rulings pronounced by the Authority

A copy of the advanced ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Rulings.

4. Form and manner of appeal to the Appellate Authority for Advance Ruling

(1) An appeal against the advance ruling issued under sub-section (6) of section 98 of the Act shall be made on the common portal in **FORM GST ARA-2**and shall be accompanied by a fee of ten thousand rupees, to be deposited in the manner specified in section 49 of the Act.

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

(a) in case of concerned officer or jurisdictional officer, by an officer authorized in writing by such officer; and

(b) in the case of an applicant,in the manner specified in rule Registration.19.

5. Certification of copies of the advance rulings pronounced by the Authority

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 / Union Territory Tax;

(c) the jurisdictional officer of Central Tax and State / Union Territory Tax; and

(d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.

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