

## ADVANCE RULING

[1]  
\_\_\_ **[Qualification and appointment of members of the Authority for Advance Ruling]**

**103.** *The Government shall appoint officers not below the rank of Joint Commissioner as member of the Authority for Advance Ruling.]*

[2]  
**104. \_\_\_ 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 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.*

[3]  
**105. \_\_\_ Certification of copies of advance rulings pronounced by the Authority**

*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.*

[4]  
**106. \_\_\_ 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 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.*

*(2) 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 FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal.*

*(3) 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,—*

- (a) in the case of the 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 26.*

[5]

**107. \_\_\_ Certification of copies of the advance rulings pronounced by the Appellate 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 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.*

[6]

**107A. \_\_\_ [Manual filing and processing.**

*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, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules. ]*

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[1]

\_\_\_ Substituted by the Central Goods and Services Tax (Fifth Amendment) Rules, 2017, w.r.e.f. **1.7.2017**, vide **Not. No. 22/2017-CT, dt. 17.8.2017**. Prior to its substitution, rule 103 read as under :

"103. *Qualification and appointment of members of the Authority for Advance Ruling.*—The Central Government and the State Government shall appoint officer of the rank of Joint Commissioner as member of the Authority for Advance Ruling."

[2]

\_\_\_ Refer section 97 of CGST Act, 2017.

[3]

\_\_\_ Refer section 98 of CGST Act, 2017.

[4]

\_\_\_ Refer section 100 of CGST Act, 2017.

[5]

\_\_\_ Refer section 101 of CGST Act, 2017.

[6]

\_\_\_ Inserted by the Central Goods and Services Tax (Twelfth Amendment) Rules, 2017, w.e.f. **15.11.2017**, vide **Not. No. 55/2017-CT, dt. 15.11.2017**.

