

**Procedure & Checklist**

**Appellate Authority for Advance Ruling**  
**(under the State Goods Service Tax)**

**PROCEDURE**

1. The matter will be referred to the Appellate Authority for Advance Ruling only in case of difference of opinion between two members of Authority for Advance Ruling,
2. 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.
3. Application form "**FORM GST ARA-02 or ARA-03**" needs be filled & submitted to the department for the appeal to the appellate authority for advance ruling.

**CHECKLIST**

1. Form GST ARA-02 / GST ARA-03

**Form GST ARA -02***[See Rule -----]***Appeal to the Appellate Authority for Advance Ruling**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Remarks</b>
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
	<b>Prayer</b>	
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. And for this act of kindness, the appellant, as is duty bound, shall every pray.	

**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 are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Name of Appellant/Authorized Signatory

Date \_\_\_\_\_

Designation/ Status

**Form GST ARA -03***[See Rule -----]***Appeal to the Appellate Authority for Advance Ruling**

<b>Sr. No.</b>	<b>Particulars</b>	<b>Remarks</b>
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN, if any / User id of the person who had sought advance ruling	
4	Legal Name of the person referred to in serial number 3.	
5	Name and designation of jurisdictional officer / concerned officer	
6	Email Address of jurisdictional officer / concerned officer	
7	Mobile number of jurisdictional officer / concerned officer	
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No
9.	Facts of the case (in brief)	
10.	Grounds of Appeal	
	<b>Prayer</b>	
	In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.	

**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 are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Name and designation of the concerned officer /  
Jurisdictional officer

Date \_\_\_\_\_

