

PROCEDURE FOR FILING GST ADVANCE RULING APPLICATION TO AUTHORITY FOR ADVANCE RULING (AAR)

1. An application for obtaining advance ruling shall be made on the common GST portal in form GST ARA-01, in accordance with rule 104 of CGST / HGST Rules, 2017.
2. The application shall be accompanied by a fee of five thousand rupees each under the CGST and HGST Act, which is to be deposited online in terms of section 49 of the CGST / HGST Act, 2017.
3. The application, the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in the rule 26 of CGST Rules, 2017.

PROCEDURE ON RECEIPT OF ADVANCE RULING APPLICATION

1. Upon receipt of an application, the Authority for Advance Ruling (AAR), shall send a copy of the application and call for all the relevant records from the jurisdictional officer.
2. The authority for Advance Ruling may then examine the advance ruling application alongwith the records and may also hear the applicant.
3. Thereafter, the AAR will pass an order either admitting or rejecting the application.
4. Before giving the ruling, AAR must hear the applicant or his authorized representative as well as the jurisdictional officers of CSGT/SGST.

(a) When an application is admitted:

- The Authority shall pronounce its advance ruling in writing within 90 days from the date of receipt of application.

(b) When an application is not admitted:

- 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 CGST Act.
- No application shall be rejected unless an opportunity of hearing has been given to the applicant.
- Where the application is rejected, the reasons for such rejection shall be specified in the order.

DIFFERENCE OF OPINION BETWEEN THE TWO MEMBERS OF AAR

- In case of difference of opinion between two members of Authority for Advance Ruling (AAR), the matter will be referred to the Appellate Authority for Advance Ruling (AAAR).
- If the members of AAAR 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.

The contact details of the members of AAR for the State of Haryana is as under:-

Member	Name	Designation	Phone No.	Email ID
SGST	Mr. Vijay Kr. Singh	AETC (GST), Haryana	0172- 2590931	<u>Vjsing2k@haryanatax</u> <u>.gov.in</u>
CGST	Ms. Sangeeta Karmaker, IRS	Joint Commissioner of Central Goods & Service Tax, Panchkula	0172- 2561335	sangeeta.k77@gov.in


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