

**PROCEDURE FOR FILING APPEAL AGAINST THE ORDER OF
AUTHORITY FOR ADVANCE RULING (AAR) WITH APPELLATE
AUTHORITY FOR ADVANCE RULING (AAAR)**

1. The concerned officer, the jurisdictional officer or an applicant aggrieved by an advance ruling, may file an appeal with Appellate Authority for Advance Ruling (AAAR) in accordance with Rule 106 of CGST / HGST Rules, 2017.
2. The appeal shall be filed within a period of 30 days from the date on which the ruling sought to be appealed against is communicated.
3. The appeal shall be made on the common GST portal and shall be accompanied by fees which is to be deposited in the manner, specified in Section 49.
4. An appeal shall be made as follows:
 - In Form GST ARA-02 by an Applicant along with fees of Rs.10,000 each under CGST and HGST Acts.
 - In Form GST ARA-03 by the concerned officer or the jurisdictional officer without any fees.
5. The appeal (by the applicant or jurisdictional officer), the verification contained therein and all the relevant documents accompanying such appeal shall be signed in the manner specified in Rule 7.
6. The order shall be passed within a period of 90 days from the date of filing of the appeal.

DIFFERENCE OF OPINION BETWEEN THE MEMBERS OF AAAR

Where the members of the Appellate Authority differ on any point or points referred to in appeal, it shall be deemed that no advance ruling can be issued in respect of the question under the appeal.

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

Member	Name	Designation	Phone No.	Email ID
SGST	Dr. Amit Kumar Agrawal, IAS	Excise & Taxation Commissioner, Haryana.	0172-2590990, 2590983	etc@haryanatax.gov.in
CGST	Ms. Manoranjan Kaur Virk	Chief Commissioner of Central Goods & Service Tax, Panchkula	0172-2561345	<u>Manoranjan.virk@gov.in</u>


9.4.19

**Check List for Receiving Application for Appeal against the Order of Authority
for Advance Ruling Under GST**

Sr. No.	Document	If yes, please tick the box
1.	Whether the application is filed online in GST ARA – 02/03, as the case may be	
2.	Whether hard copies of the ARA – 02/03, as the case may be, are submitted in quadruplicate	
3.	Whether requisite fee of Rs 20,000/- (SGST – 10,000/- and CGST – 10,000/-) is paid	
4.	Whether verified by the applicant	
5.	Whether the e-mail address and contact number of the applicant are provided	
6.	Whether the correct name and address of the jurisdictional officer is provided	
7.	Whether the certified copy of the order of Authority for Advance Ruling against which the appeal is preferred, is attached.	
8.	Whether all the Annexures as per application are duly attached	
9.	Whether the issues on which the ruling is appealed against are specified in the application	
10.	Whether any submission is made regarding the applicant's views on the issue raised in the application	