Procedure for Making Advance Ruling Application

1. An applicant seeking an advance ruling must make an application in Form GST ARA-1 with the question and a fee of Rs.5000. Once the application is received, the Authority for Advance Ruling, it will be forwarded to the concerned officer for gathering the concerned records.

2. The Authority for Advance Ruling would then examine the advance ruling application along with the records furnished by the taxpayer and concerned officer. Based on the findings, the Authority for Advance Ruling can pass an order admitting or rejecting the application. In case of rejection, the applicant must be provided an opportunity of being heard and the reason for rejection of the advance ruling application must be stated in the order.

3. It is important to note that application for advance ruling will not be admitted in cases 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 the GST Act.

4. If the application for advance ruling is accepted, the Authority for Advance Ruling must pass an order within 90 days of receipt of the application. Before the ruling, the Authority for Advance Ruling would set dates for hearing the applicant and the concerned jurisdictional officers of GST.

5. In case of difference of opinion between two members of Authority for Advance Ruling, the matter will be referred to the Appellate Authority for Advance Ruling. 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.

Checklist for Unregistered Users

1. Duly filled GST ARA 01 Application
2. PAN (Non Mandatory for non-Resident Users)
3. Legal Name of Business - validated against CBDT database
4. Mobile Number of Authorized Signatory
5. Email Address of Authorized signatory.
6. Challan Identification Number (CIN) of duly paid challan with the prescribed fee.
7. The question raised in the application is should not be already pending and has not been decided in any proceedings in the case of applicant under any of the provisions of the Act.
User Manual for Advance Ruling for Unregistered Dealers

To generate an ID for advance ruling and then make a payment, perform the following steps:

1. Access the https://www.gst.gov.in/ URL. The GST Home page is displayed.
2. Click the Services > User Services > Generate User Id for Advance Ruling command.
3. The New Registration for Advance Ruling page is displayed. Select whether you are a Resident or a Non Resident. Enter the details on this page that include PAN of business, legal name as per PAN, details of authorized signatory and address of the authorized signatory.

Note:

a. For Non Resident users, PAN is not mandatory.

b. District field is optional for Non Resident users.

4. Once you have filled the details, enter the Captcha text and click the PROCEED button. You will receive Mobile OTP and Email OTP on the mobile phone number and e-mail address mentioned in the New Registration for Advance Ruling page.
5. In the Verify OTP page, enter the Mobile OTP and Email OTP and click the PROCEED button.

![Verify OTP page](image)

6. On successfully entering the OTPs, you will notice a success message.

![Success message](image)

Once the ID is created, click the Services > Payment > Create Challan command. The Create Challan page is displayed.

7. Enter the ID you create for Advance Ruling in the GSTIN/Other Id field.
8. Enter the captcha text and click the PROCEED button.

![Create Challan page](image)

9. In the Create Challan Page, in the Fees column, enter the amount as per prescribed fee. Next, select the mode of payment and click the GENERATE CHALLAN button. System will ask you to re-confirm the GSTIN/User Id. In case of pre-login, for generation of challan (CPIN) no need of sending OTP on registered mobile number of the taxpayer. This has been proposed to drop in Payment module also.
10. Re-enter the GSTIN / Other ID and click the PROCEED button.
11. On successfully entering the User ID, your Challan will be generated successfully. Click the MAKE PAYMENT button and proceed with payment. After you have made the payment, you can track the payment using the Services > Payment > Track Payment. Status command.

12. After a payment is made, click the Downloads > Offline Tools > GST ARA 01 – Application for Advance Ruling command.

The zip file with the pdf copy of the Form GST ARA -01, Advance Ruling Application will be downloaded. Check the Downloads folder of your computer and print the form.

13. Fill the all details in the Form GST ARA -01, Advance Ruling Application. Note: In the GSTIN Number, if any/ User-id field, enter the temporary ID that you created. In the last field, Payment details field, enter the CIN number of the Challan.

14. After filling the form, submit the form at the State Authority for Advance Ruling Office. The Authority for Advance Ruling will inform about the further process.
Form GST ARA -01

Application Form for Advance Ruling

1. **GSTIN Number, if any/ User-id**
2. Legal Name of Applicant
3. Trade Name of Applicant (Optional)
4. Status of the Applicant [registered / unregistered]
5. Registered Address / Address provided while obtaining user id
6. Correspondence address, if different from above
7. Mobile No. [with STD/ISD code]
8. Telephone No. [with STD/ISD code]
9. Email address
10. Jurisdictional Authority

   **<<<name, designation, address>>>**

11. i. Name of authorized representative
    ii. Mobile No.
    iii. Email Address

12. Nature of activity(s) (proposed / present) in respect of which advance ruling sought

   **A. Category**
   - Factory / Manufacturing
   - Wholesale Business
   - Retail Business
   - Warehouse/Depot
   - Bonded Warehouse
   - Service Provision
   - Office/Sale Office
   - Leasing Business
   - Service Recipient
   - EOU/ STP/ EHTP
   - SEZ
   - Input Service Distributor (ISD)
   - Works Contract

   **B. Description (in brief)**
   (Provision for file attachment also)

13. Issue/s on which advance ruling required (Tick whichever is applicable) :-
   (i) classification of goods and/or services or both
   (ii) applicability of a notification issued under the provisions of the Act