

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.

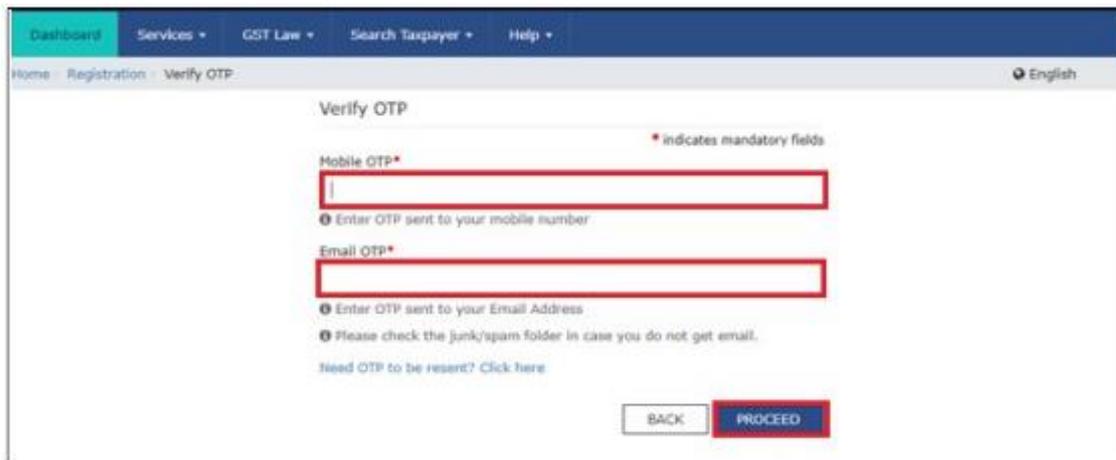
Note:

- 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.

The screenshot shows the 'New Registration for Advance Ruling' form on the GST portal. The form is titled 'New Registration for Advance Ruling' and includes the following fields and options:

- Are you a Resident or Non-Resident*:** Resident (selected), Non-Resident.
- State / UT*:** Delhi
- District*:** South Delhi
- Legal Name of the Business (as mentioned in PAN)*:** ANJAL JEWELLERSHIP ANJALA
- Permanent Account Number (PAN)*:** ANJAL1234E
- Name of Authorized Signatory (as per PAN)*:** ANJAL JEWELLERSHIP ANJALA
- PAN of Authorized Signatory*:** ANJAL1234E
- Email Address*:** ANJAL@INFOGYS.COM
- Mobile Number*:** 99111 9999999999
- Address of the Applicant:**
 - Building No. / Flat No.*: 101
 - Road / Street*: Vasant Kunj
 - City*: Delhi
 - Floor No.: 101
 - Street / Plot No.: 101
 - City / Town / Locality / Village*: Vasant Kunj
 - State*: Delhi
 - Name of the Premises / Building: 101
 - Pin Code*: 110070
- Captcha:** 881988
- PROCEED** button.

5. In the Verify OTP page, enter the Mobile OTP and Email OTP and click the PROCEED button.



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

Congratulations! Your Temporary User ID 2917000001BARR is created successfully. Details of your Temporary ID is sent to your registered Email ID

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.



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.

Goods and Services Tax Log

Home Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Home Payment Create Challan English

Details of Taxpayer

GSTIN/Other Id 29GDDP55883K3ZQ	Email Address khuahb6in@gmail.com	Mobile Number 8767176711
Name PALSIN SHIRA	Address KABNRL560100	

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)						0
IGST(0000)						0
CESS(0005)						0
Karnataka SGST(0006)				5000		5,000
Total Challan Amount:		₹ 5,000 /-				
Total Challan Amount (In Words):		Rupees Five Thousand Only				

Payment Modes*

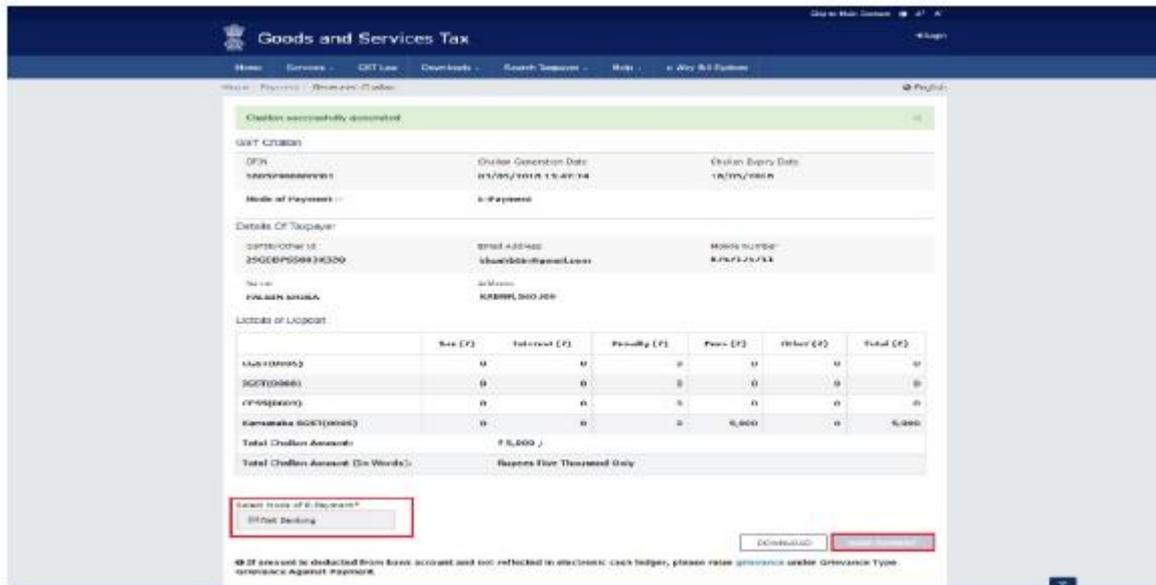
- E-Payment
- Over The Counter
- NEFT/RTGS

10. Re-enter the GSTIN / Other ID and click the PROCEED button.

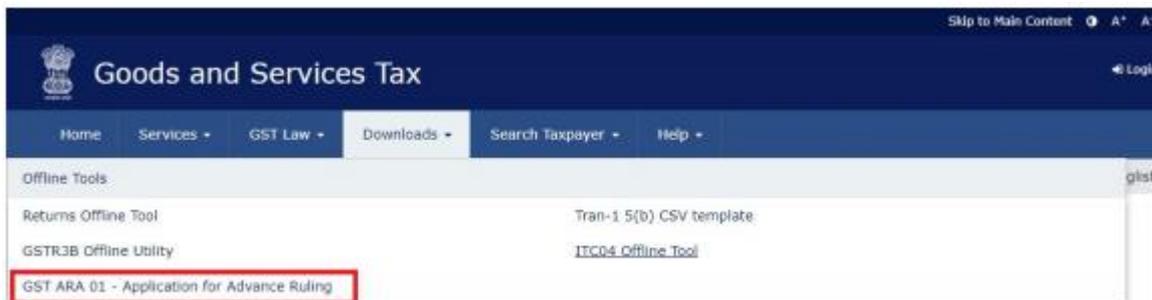
GSTIN/Other Id Verification ✕

Re-Enter Gstin/Other Id for Challan Generation

- 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.



- 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.

- 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.
- 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

