

## **Procedure for making Appeal to the Appellate Authority for Advance Ruling**

If the application is aggrieved with the finding of the Authority for Advance Ruling (AAR), he/she can file an appeal with Appellate Authority for Advance Ruling (AAAR). An Appeal against the advance ruling shall be made by an applicant on the common portal in Form GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specific in section 49 of CGST/SGST Act.

Similarly, if the prescribed or jurisdictional officer of CGST/SGST does not agree with the finding of AAR, he/she can also file an appeal with AAAR in Form GST ARA-03.

As per section 100 (2) of the CGST, SGST Act, 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 to the applicant or the concerned officer or the jurisdictional officer, as the case may be.

The appellate shall upload the following documents:

1. Signed application in form ARA 02
2. Statement of relevant facts having a bearing on the questions on which Advance Ruling is required
3. Fee payment receipt
4. Statement of applicant's interpretation of law
5. Any other document relating to the case

Further, the applications, the verification appended thereto, the Annexures to the application and the statements and documents accompanying the Annexures must be self-attested. Date of hearing is communicated to the appellant and the Jurisdictional officer.

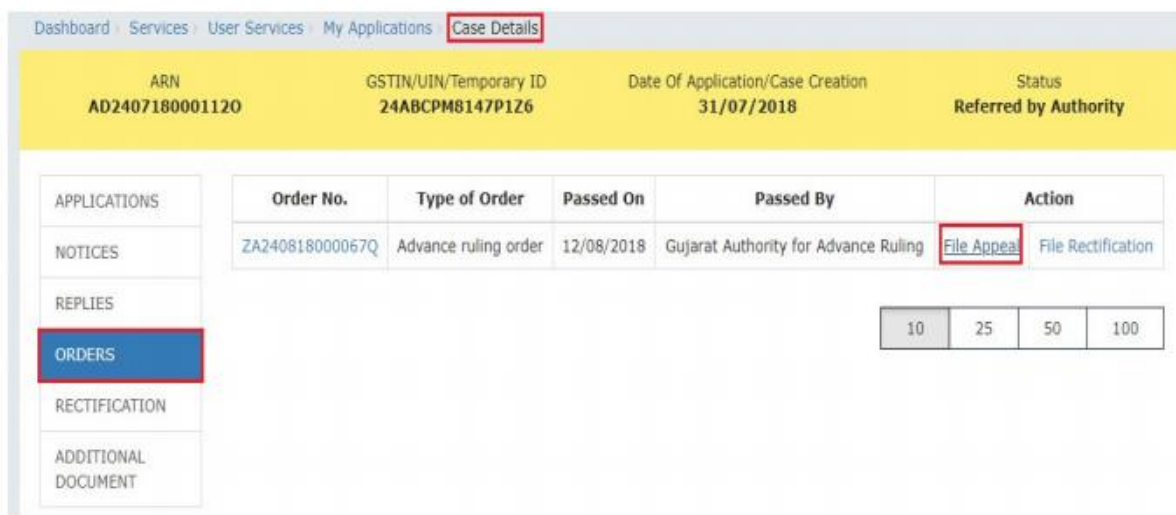
The Appellate Authority must pass an order after hearing the parties to the appeal within a period of 90 days of the filing an appeal. If members of AAAR differ on any point referred to in appeal, it shall be deemed that no Advance Ruling is issued in respect of the question under appeal.

The orders passed by AAAR and MIS reports are available on Portal of GST Council [www.gstcouncil.gov.in/advance-rulings](http://www.gstcouncil.gov.in/advance-rulings).

# User Manual

To view ORDERS and File Appeal, perform following steps:

1. On the **Case Details** page of that particular application, select the **ORDERS** tab. This tab displays all the Orders issued by AAR or AAAR against this case. Click **File Appeal** hyperlink to initiate your Appeal Application.



Note 1: Here are the types of Orders issued by AAR and AAAR.

<i>Orders Issued by Authority for Advance Ruling (AAR)</i>	<i>Orders Issued by Appellate Authority for Advance Ruling (AAAR)</i>
<ul style="list-style-type: none"> <li>• Declaring Advance Ruling Void</li> <li>• Dropping Void Proceedings</li> <li>• Admission of Advance Ruling Application</li> <li>• Rejection of Advance Ruling Application</li> <li>• Advance Ruling Order</li> <li>• Rectification of Order</li> <li>• Rejection of Rectification Application</li> </ul>	<ul style="list-style-type: none"> <li>• Declaring Advance Ruling Void</li> <li>• Dropping Void Proceedings</li> <li>• Acceptance of Condonation of Delay</li> <li>• Rejection of Condonation of Delay</li> <li>• Appeal Order (Confirming Advance Ruling)</li> <li>• Appeal Order (Modifying Advance Ruling)</li> <li>• Rectification of Order</li> <li>• Rejection of Rectification Application</li> </ul>

Note 2: You can file an Appeal against only the Advance Ruling Order issued by AAR.

2. **New Application page** is displayed. Act(s) for which Appeal against the Advance Ruling has to be filed is auto-selected. In case, there is no sufficient balance in **Cash Ledger**, click **DEPOSIT TO CASH LEDGER** button to deposit the required amount of the displayed Total Fee Applicable in Cash Ledger.

Dashboard · Services · User Services · My Applications · **New Application**

Select Act(s) for which Appeal against the Advance Ruling has to be filed

SGST     CGST     IGST    Cash Balance as on 12/8/2018

Acts	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount to be paid (in ₹)
SGST	10,000.00	290000.00	Nil
CGST	-	-	-
IGST	-	-	-
Total (in ₹)	10,000.00	290000.00	Nil

**DEPOSIT TO CASH LEDGER**      **CREATE APPLICATION FOR APPEAL**

**Instructions**

1. If there is not sufficient balance in Cash Ledger (under Fee head), i.e. "Amount to be paid" is not nil, then click on **Deposit To Cash Ledger** button to deposit the required amount, in Cash Ledger.

2. If sufficient balance is available in Cash Ledger (under Fee head), i.e. "Amount to be paid" is nil for all the selected acts, then click on **Create Application for Appeal**

3. **Advance Ruling Appeal Application page** is displayed. System auto-calculates the number of days delay in filing appeal from the date when Advance Ruling Order was passed by the AAR. If the **No. of days delay** in filing appeal field is not 0, you must attach the **Details of Condonation of Delay (COD)** in the **Upload Supporting Documents** field. Also, based on the Act(s) for which Appeal against the Advance Ruling has to be filed, **Details of Jurisdictional Officer** is auto populated. To go to the previous page, you can click **BACK**.

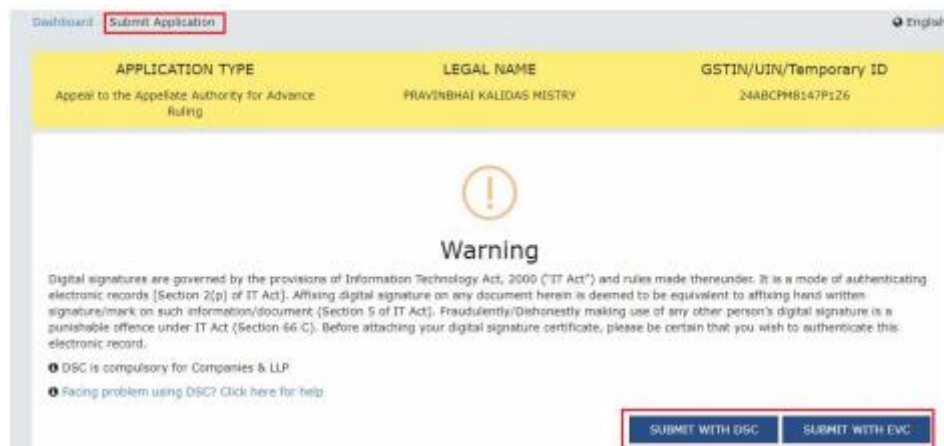
**Note:** Appeal can be filed even after 30 days and up to 60 days (even without COD) or even after 60 days from the date of communication of the order appeal against. In case of delay, please attach the Application for COD in “Upload Supporting Document” section of the Appeal Application.

4. Enter details in the **Address of Appellant address for communication of Notice** is different than the registered address. If the Address is **same as registered address**, then select the already registered address will get pre-filled
5. Select the radio buttons Yes or No, based on your choice of being heard in person or not
6. Click **Download Template** to download and manually fill details of Appeal and then upload the converted PDF using Choose File button under **Details of Appeal for Advance Ruling Application** field.
7. If required, you can also upload supporting documents. This is not a mandatory field. To upload, first fill **Enter Document Description** field and then click **Choose File** to upload them.
8. Enter **Verification** details and click Once you are satisfied, click **PREVIEW** to download and review your Appeal Application. Once you are satisfied, click **PROCEED TO FILE**.

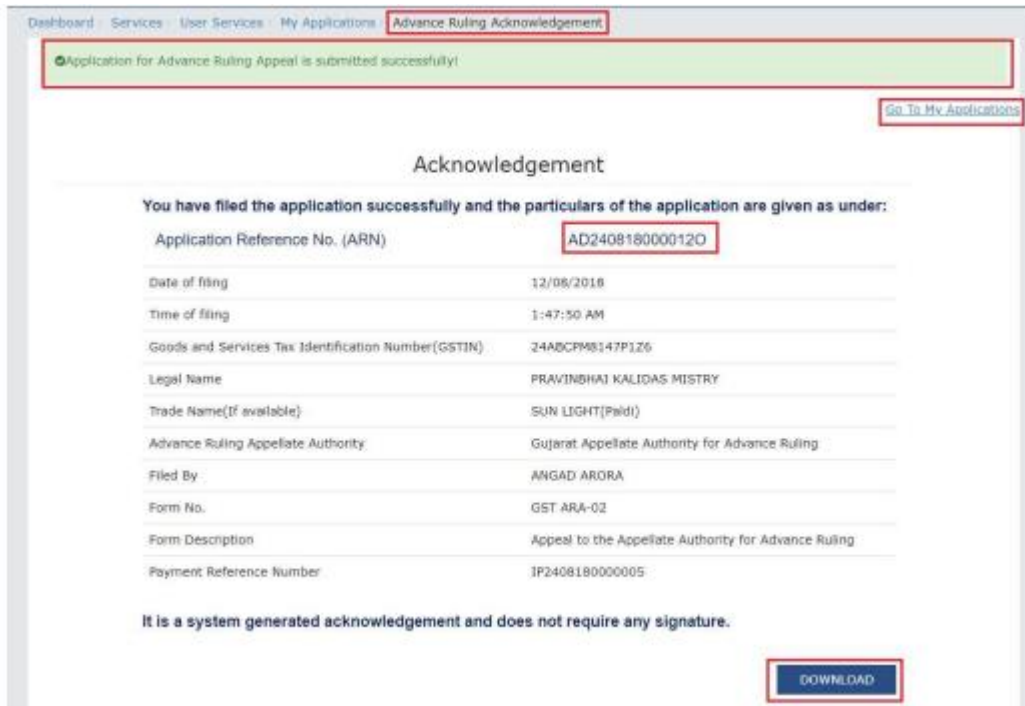
9. In case, **No. of days delay** in filing appeal filed is not 0; a Warning message is displayed. Click **PROCEED**.



10. **Submit Application page** is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**



11. **Advance Ruling Acknowledgement** page is displayed. In the top section of this page, success message is displayed in green. New generated ARN and its details are displayed in the **Acknowledgement** section. You can click the **DOWNLOAD** button to download the filed Appeal or you can click **GO To My Applications** hyperlink on the top-right side to open this new ARN.



**Note 1:**

Following actions take place on the GST Portal after a Taxpayer successfully files an Appeal

Application against the Advance Ruling Order passed by AAR:

- ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.
- An email is sent to the CO and JO informing them about receipt of application along with ARN and application date.
- The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

**Note 2:**

Following actions take place on the GST Portal after a CO/JO successfully files an Appeal

Application against the Advance Ruling Order passed by AAR:

- ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.
- An email is sent to the Taxpayer informing him/her about receipt of application along with ARN and application date. He/she can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order".
- The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

12. On clicking **GO To My Applications** hyperlink, **My Applications** page is displayed. Once you search with today's date, the new ARN will be displayed with Status as "Pending for Order". Click ARN hyperlink.

Dashboard > Services > User Services > My Applications

My Applications

Application Type\*  From Date  To Date  \* indicates mandatory fields

ARN/RFN	Form No.	Form Description	Date of Filing	Status
AD240818000120	GST ARA-01	ADVANCE RULING APPEALS	12/08/2018	Pending for Order

13. **Case Details** page of your Appeal Application is displayed. You will be able to track all proceedings related to this Appeal Application and take necessary actions from this page using the tabs provided on the left.

Dashboard > Services > User Services > My Applications > Case Details

ARN: AD240818000120 GSTIN/UIN/Temporary ID: 24ABCPH8147P126 Date of Application/Case Creation: 12/08/2018 Status: Pending for Order

PRN: IP240818000005 Date Of Debit: 12/08/2018

Type of Document	Action
Advance Ruling Appeal Application	View

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

**Note:**

Key-steps of the Proceedings related to an Appeal Application are:

If COD is required:

- AAAR reviews the COD Application and issues "Hearing Notice" for Admission/Rejection of Condonation of Delay. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. Issue "Acceptance of Condonation of Delay" Order if AAAR is satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Admitted".

- ii. Issue "Rejection of Condonation of Delay" Order if AAAR is not satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Rejected".

**If COD is not required or if COD is condoned and Appeal is admitted:**

- AAAR reviews the Appeal and issues "Hearing Notice" for Disposal of Advance Ruling Appeal Application. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- If required, Respondents can submit their Counter-replies on the GST Portal. System will send an intimation regarding the submission of counter reply by respondent to the appellant through an email.
- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties. Its intimation is sent by a system-generated email to the Appellant and Respondents, with details of new date, new place and new time of hearing.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. Issue "Appeal Order (Confirming Advance Ruling)". Intimation of the Order is sent by a system generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "**Pending For Order**" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.
  - ii. Issue "Appeal Order (Modifying Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "**Pending For Order**" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points