Advance Ruling

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Decision provided by Authority of Advance Ruling (AAR)
&
Appellate Authority of Advance Ruling (AAAR)

on specified matters & Relation to Transaction under taken/
proposed to be under taken.

Objectives of Advance Ruling:-

Provides "Certain Tax Liability in Advance in Relation to an activity

Helps Taxpayers in financial Planning & making New-Investments.

attract Foreign Direct Investment (FDI)

Reduce Litigation

Pronounce Ruling Expeditiously in Transparent &
Inexpensive manner.

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Advance - Ruling

Question for which Advance-Ruling canbe

- # Classification of any goods & Services (or) Both
- # Applicability of Notification issued under Provision of GST act.
- # Determination of Time & Value of Supply of goods / Services (or) Both.
- # Admissibility of ITC of Tax paid / Deemed to have been Paid
- # Determination of Tax Liability to Pay Tax on any G/S under the act.
- # whether applicant is Required to be Registered under this act
- # whether Any particular thing Done by applicant with Respect to any goods / services Amount to (or) Results in a Supply of G/S within meaning of that R Term.

Ruling can't be Sought on

- # Question already Pending Proceeding
- # Question already Decided in Proceeding
- # Determination of "Place of Supply"

Authority of Advance - Ruling (AAR) & Appellate Authority of Advance Ruling (AAAR)

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Govt Shall appoint officers Not-Below Rank of JC as members of of AAR & AAAR.

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Appointed by "Respective States" (No Central officer Separate

Sec: 98 Procedures of Advance Ruling:-

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Applicant Desirious of obtaining AR has to make an Application on Portal Along with fee 5000 Each (under CGST & SGST).

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AAR Shall Send application copy to PO & ASK for Any Additional Info/Records. (i.e Relevant Records).

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AAR will Examine the application & gives ROBH to Applicant

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* Application will Not be accepted if question is already Pending & already Decided.

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Rejection Should be by "Speaking order" after Providing Hearing

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Rejection / Admission order is Sent to → Applicant
→ Concerned officer.

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once Admitted; Pronounce Ruling with 90 Days of application After verifying any Further Info

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ROBH is given to Both Applicant & concerned officer.

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If Difference of opinion B/W 2 members of AAR Refer Such Point of 2 member of AAR

If '2' members of AAAR Comes to Common Conclusion

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Pronounce Ruling

If 2 members of AAAR having Diff of Opinion

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Ruling Can't be Pronounced on that Point

Final copy of Ruling sent to → concerned officer
→ Applicant

Sec: 100 & 101

Appeals against orders of AAR to AAAR :-

Either by Applicant (or) concerned officer whoms Ever is Aggrived by order of AAR

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must be filed within 30 Days (Extension if there are 30 Days for Reasonable causes)

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Along with Fees 10,000/- Each under CGST & SGST (only for Applicants Not for officer)

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order will be passed after ROBH with in 90 Days

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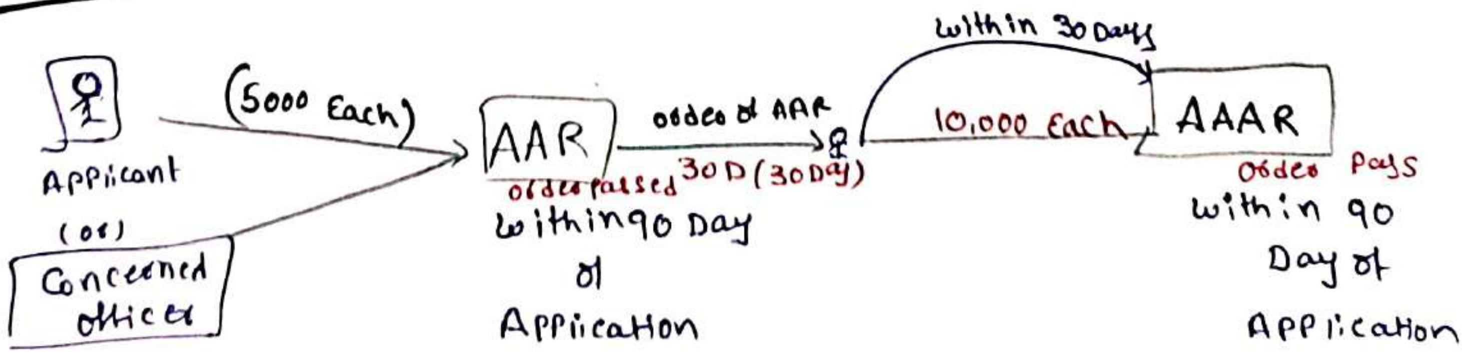
If they Differ in opinion ; No Advance - Ruling in that case

they may Confirm/ modify the Ruling of AAR

they may Revert Back the Cases to AAR also.

order copy Should be given to Applicant ; Officer AAR.

Summary



Sec: 102 Rectification of mistakes :-

AAR & AAAR may Ammendent their order to Rectify mistakes apparent.

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with in 6 month from Date of order.

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May be Noticed by themselves (or) on an Application by Any one

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If Rectification has an Impact of Increasing Tax Liability & Rectification of ITC

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RoBH Should be given to applicant. **

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Sec103 :- Applicability of Advance Ruling :-

Binding only on Applicant & Concerned officer

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No other Person can apply this Ruling

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Binding till Change in Law / Facts of Case.

Sec:104: Advance Ruling will be Void:-

If it is found out that Ruling is obtained by Fraud / suppression of material facts

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Void-ab-initio after Hearing Application

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Period B/w Ruling & Void Date to be Excluded From Time limit of SCN & order 73/74

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ROBH should be given first

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Copy of order to be given to all parties.

Sec105 & 106:- Powers & Procedures of AAR & AAAR:-

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Vested with Power of civil court under code of civil Procedures

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for Discovery & Inspection; Enforcing attendance of person; Examining him on oath; issuing commission & Compel them to Produce Records

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They can have their own procedures.