Advance Ruling

Sec 95 — "advance ruling" means a decision provided by the AAR or the AAAR to an applicant on matters or on questions specified in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant

Sec 96 State Govt. [Every State]

Applicant

Application (ARA-1)

Fees 5000

Authority of Adv. Ruling (AAR)

TM (Central) | TM (State)

TM = Technical Member

Sec 98

OR

Admitted

* Note 1

Rejected

Opp of hearing

* Application shall not be admitted Question raised in application is already pending or decide in any proceeding of an applicant

Furnish relevant records

Forward Application

Concerned officer

Copy of AR to concern officer

Copy of AR Sent to applicant

Copy of AR to Jurisdictional officer

Jurisdictional officer

Difference of opinion

Refer the case

ARA-02

Sec 100 Appeal

30 days + 30 days fees 10,000

Applicant is not satisfied

After Examining

Material placed by Applicants or obtained by Authority

Opp. of being heard

Advance Ruling

In writting

within 90 days from the date of Application

Sec 99

App. Authority of Adv. Ruling (AAAR)

TM (Central) | TM (State)

Difference of opinion

cannot be proceeded further

It shall be deemed that no advance Ruling can be issued in respect of given question

Sec 100 Appeal

ARA-03

30 days + 30 days (No Fees)

Officers are not satisfied

Concerned Officer

Juriditional Officer

after giving opp. of being heared

Sec 101

order of Advance Ruling as AAAR think fit

within 90 days from the date of filing appeal

Confirming original order of AAR

Modifying order of AAR

Copy of AR shall be sent to the

- Applicant
- Concerned officer
- Jurisdictional Officer
- AAR

Important Note :- Ruling given by AAR & AAAR will be applicable only within the Jurisdiction of concerned State or UT

Sec 97 Questions of Advance Ruling

(a)	classification of any goods or services or both
(b)	applicability of a notification
(c)	determination of time and value of supply
(d)	admissibility of input tax credit
(e)	determination of the liability to pay tax
(f)	whether applicant is required to be registered
(g)	whether any particular thing is a supply of goods or services

Note:- On following matter advance Ruling is not available

1. Determination of POS
2. Procedural aspects like E-Way Bill, Return, Documents etc.

102:-Rectification of advance ruling

- Rectify any error apparent on the face of record
- Error noticed by Own/concerned officers/ Jurisdictional officers /Applicant
- Rectification is allowed within 6 month from the date of order
- If tax enhanced or ITC reduced on rectification opportunity of being heard given

103:- Applicability of advance ruling

- Advance Ruling by AAR/AAAR is binding on
  - a) on the applicant who had sought it
  - b) concerned officers or Jurisdictional Officer
- Order inoperative if law, facts or circumstances supporting the original AR have changed

104:- Advance ruling to be void in certain circumstances.

- AR is void- ab-initio if it obtained by fraud or suppression of material facts or mispresentation of facts
- All provisions of this act/rule are applicable as if such AR had never been given
- Opportunities of being heard required

105:- Powers of Authority and Appellate Authority

- AAR/AAAR have all powers of a civil court under code of civil procedure 1908 for
  - Discovery & Inspection enforcing the attendance of any person & examination him on oath, issuing commissions & compelling of books of account & other records
- Every proceeding before AAR/AAAR shall be deemed to be a Judical proceeding

106:- Procedure of Authority and Appellate Authority

The Authority or the Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure.

V'Smart Academy