

**Form GST ARA -01**

*[See Rule 104(1)]*

**Application Form for Advance Ruling**

|     |  |                                |
|-----|--|--------------------------------|
| 1.  | GSTIN Number/ User-id  |                                |
| 2.  | Legal Name of Applicant  |                                |
| 3.  | Trade Name of Applicant (Optional)   |                                |
| 4.  | Status of the Applicant [registered / un-registered]                                 |                                |
| 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 Authorised representative   | Optional                       |
|     | 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/Deport   | 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  |                                      | D                               |
|     | (ii) applicability of a notification issued under the provisions of the Act  |                                      | D                               |
|     | (iii) determination of time and value of supply of goods or services or both   |                                      | D                               |
|     | (iv) admissibility of input tax credit of tax paid or deemed to have been paid   |                                      | D                               |
|     | (v) determination of the liability to pay tax on any goods or services or both   |                                      | D                               |
|     | (vi) whether applicant is required to be registered under the Act  |                                      | D                               |
|     | (vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term |                                      | D                               |
| 14. | Question(s) on which advance ruling is required  |                                      |                                 |
| 15. | Statement of relevant facts having a bearing on the question(s) raised.  |                                      |                                 |

|     |   |   |
|-----|---|---|
| 16. | Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought). |   |
| 17. | I hereby declare that the question raised in the application is not (tick) - <input type="checkbox"/>   |   |
|     | a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act<br>b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act                        |   |
| 18. | Payment details   | Challan Identification Number (CIN) –<br>Date - |

### VERIFICATION

I, \_\_\_\_\_ (name in full and in block letters), son/daughter/wife of \_\_\_\_\_ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Name of Applicant/Authorised Signatory

Date \_\_\_\_\_

Designation/Status

