

The process and procedure for obtaining Advance Ruling

1. On what issue Advance Ruling Can be obtained

1.1 An applicant desirous of obtaining an advance ruling under the Karnataka Goods and Services Tax Act may make an application in accompanied by fees of Rs. 5000/- , stating the question on advance ruling shall be in respect of, -

- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

1.2. The application for obtaining an advance ruling shall be made by the applicant on the common portal. However, due to the unavailability of the requisite forms on the common portal, in respect of any process or procedure prescribed, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include the manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms.

2 Form and Manner of Application to the Authority for Advance Ruling

2.1 An application for obtaining an advance ruling shall be made in quadruplicate, in FORM GST ARA-01.

2.2 The application shall clearly state the question on which the advance ruling is sought.

2.3 The application shall be accompanied by a fee of five thousand rupees which is to be deposited online by the applicant.

2.4 It is reiterated that though the application shall be filed manually till the advance

ruling module is made available on the common portal, the fee is required to be deposited online only.

2.5 In order to make the payment of fee for filing an application for Advance Ruling on the common portal, www.gst.gov.in

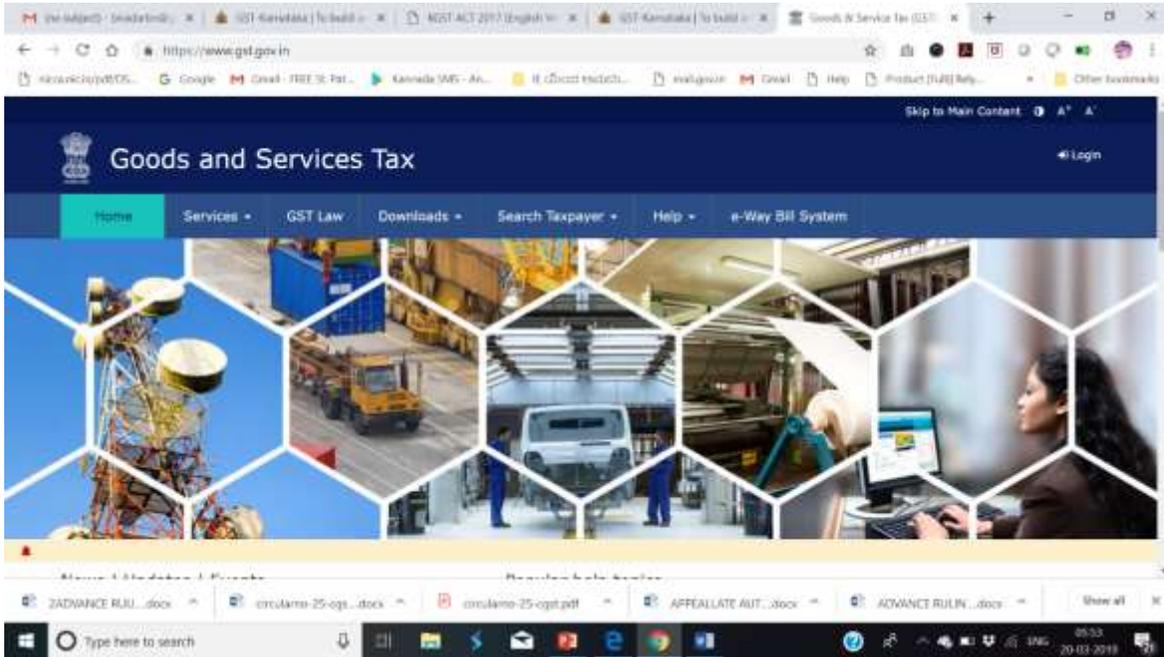


Figure 1 Common portal: www.gst.gov.in

2.6 Keep the cursor on **Services** and then on **User Services**, the following screen will be displayed

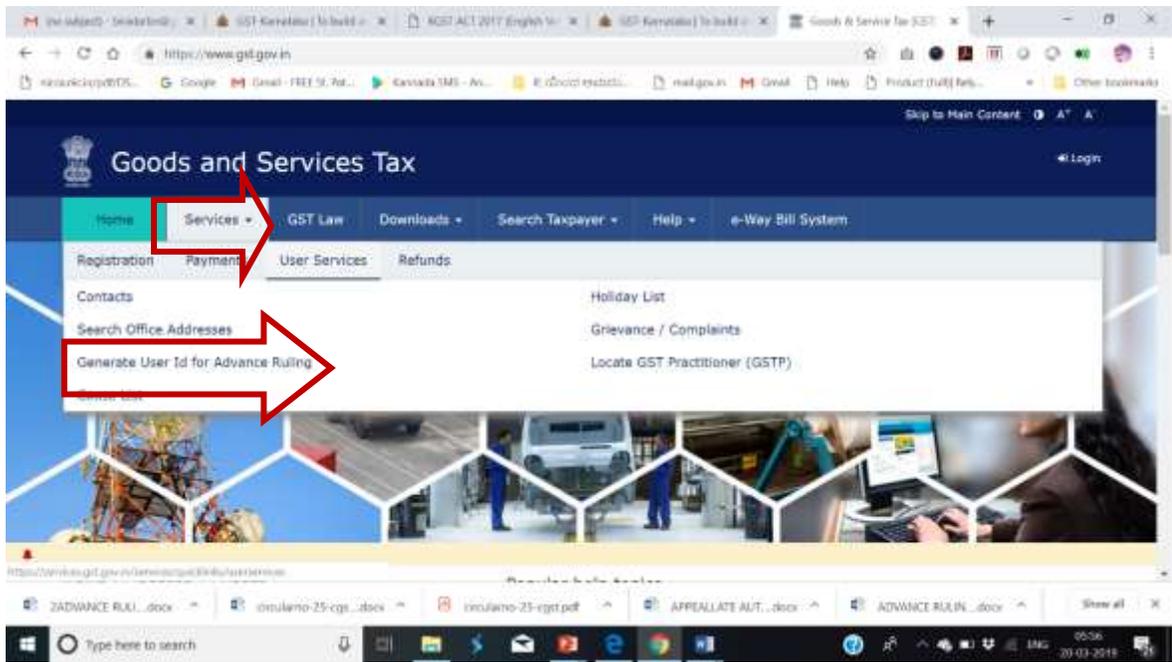


Figure 2: Screen for generating user ID

2.7 After clicking on **Generate User Id for Advance Ruling** the following screen will be displayed.

Skip to Main Content | A+ A-

Login

Goods and Services Tax

Home | Services | GST Law | Downloads | Search Taxpayer | Help

Home | Registration | Advance Ruling Tax Payer | English

1 2
User Credentials | OTP Verification

New Registration for Advance Ruling

* Indicates mandatory fields

Are you a Resident or Non Resident*

Resident Non Resident

State / UT*

Delhi

District*

South Delhi

Legal Name of the Business (As mentioned in PAN)*

ANGAD JASBIR SINGH ARORA

Permanent Account Number (PAN)

AJIPA1572E

If you don't have PAN, Click here to apply

Eg: A A C O T I 1 2 3 4 5

Existing GSTIN or In case of Non Resident, Identification number in the Country of Origin

AA250917000020N

Name of Authorized Signatory (as per PAN)*

ANGAD JASBIR SINGH ARORA

PAN of Authorized Signatory*

AJIPA1572E

Email Address*

TAYAL@INFOSYS.COM

OTP will be sent to this Email Address.

Mobile Number*

+91 9810350426

Separate OTP will be sent to this mobile number

Address of the Applicant

Building No. / Flat No.*	Floor No.	Name of the Premises / Building
567	Enter Floor No.	Enter Name of Premises / Building
Road / Street*	City / Town / Locality / Village*	
Vasant Kunj	New Delhi	
State*	District*	PIN Code*
Delhi	South Delhi	110070

Type the characters you see in the image below*

181595

PROCEED

About GST	Website Policies	Related Sites	Help	Contact Us
GST Council Structure	Website Policy	Central Board of Excise and Customs	System Requirements	Help Desk Number: 0120-4889999
GST History	Hyperlink Policy	State Tax Websites	User Manuals, Videos and FAQs	Write To Us: helpdesk[at]gst[dot]gov[dot]in
	Disclaimer	National Portal	GST Media	
			Site Map	

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Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

Figure 3 Form for generating user id

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

Dashboard Services GST Law Search Taxpayer Help

Home > Registration > Verify OTP English

Verify OTP

* indicates mandatory fields

Mobile OTP*

Enter OTP sent to your mobile number.

Email OTP*

Enter OTP sent to your Email Address

Please check the junk/spam folder in case you do not get email.

Need OTP to be resent? Click here

BACK PROCEED

Figure 4 Verifying the mobile number

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



Figure 5 Successful message

Once the ID is created, click the **Services > Payment > Create Challan** command. The Create Challan page is displayed.

2.10 Enter the ID you created for Advance Ruling in the **GSTIN/ Other Id** field.

2.11 Enter the captcha text and click the **PROCEED** button.

Home Services GST Law Downloads Search Taxpayer Help

Home Payment Create Challan English

Create Challan

* indicates mandatory fields

GSTIN/Other Id*

29170000018ARR

Type the characters as displayed below*

Type the characters as displayed below

PROCEED

Figure 6 Creation of challan for payment of fees

2.12 In the Create Challan Page, in the Fees column, enter the amount of Rs.5000/- for both **CGST** and **SGST**. Next, select the mode of payment and click the **GENERATE CHALLAN** button. You will receive an OTP on your mobile phone number.

Home Services GST Law Downloads Search Taxpayer Help

Home Payment Create Challan English

Details of Taxpayer

GSTIN/Other Id 2917000001BARR	Email Address khushboo_jain05@infosys.com	Mobile Number 8767199911
Name ANGAD JASBIRSINGH ARORA	Address C-403,Ananth ngr,Bangalore,Karnataka,KABNU,560100	

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)				5000		5,000
IGST(0008)				5000		5,000
CESS(0009)						0
Karnataka SGST(0006)						0
Total Challan Amount:	₹ 10,000 /-					
Total Challan Amount (In Words):	Rupees Ten Thousand Only					

Payment Modes

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

Figure 7: Creation of challan in pre-log in

2.13 Enter the OTP in the OTP Authentication box and click the **PROCEED** button.

OTP Authentication

Enter OTP

XXXXXX

Figure 8: Entering of OTP

2.14 On entering the OTP, 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.

Home : Payment : Generated Challan English

Challan successfully generated ✕

GST Challan

CPIN 17102900000125	Challan Generation Date 27/10/2017 16:10:06	Challan Expiry Date 11/11/2017
Mode of Payment :-		E-Payment

Details Of Taxpayer

GSTIN/Other Id 29170000001BARR	Email Address khushboo_jain05@infosys.com	Mobile Number 8767199911
Name ANGAD JASBIRSINGH ARORA	Address C-403,Annth ngr,Bangalore,Karnataka,KABHU,560100	

Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	5,000	0	5,000
IGST(0008)	0	0	0		0	
CESS(0009)	0	0	0	0	0	0
Karnataka SGST(0006)	0	0	0	5,000	0	5,000
Total Challan Amount:	₹ 10,000 /-					
Total Challan Amount (In Words):	Rupees Ten Thousand Only					

Select Mode of E-Payment *

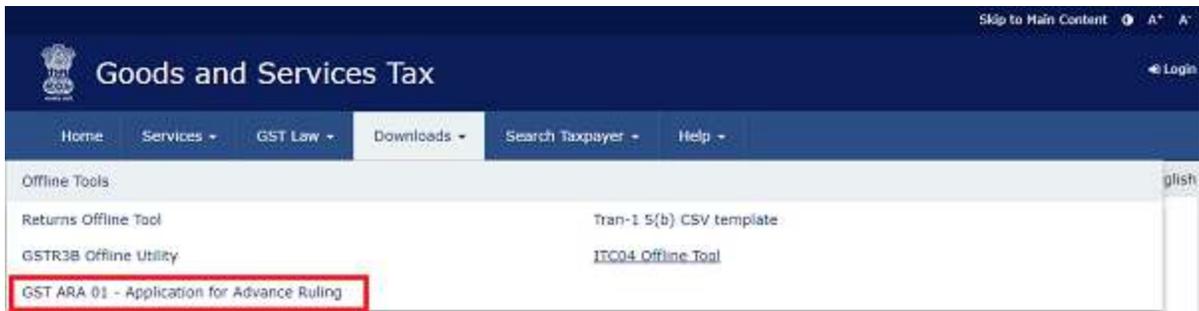
Net Banking

DOWNLOAD
MAKE PAYMENT

⚠ If amount is deducted from bank account and not reflected in electronic cash ledger, please raise [grievance](#) under Grievance Type **Grievance Against Payment**.

Figure 9 Payment status- Downloading

2.15 . After a payment is made, click the Downloads > Offline Tools > GST ARA 01 – Application for Advance Ruling **command**.



2.16 The zip file with the pdf copy of the **Form GST ARA -01, Advance Ruling** will be downloaded. Check the Downloads folder of your computer and print the form.

Form GST ARA -01

[See Rule 98]

Application Form for Advance Ruling

1.	GSTIN Number, if any/ 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 authorized 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		<input type="checkbox"/>
	(ii) applicability of a notification issued under the provisions of the Act		<input type="checkbox"/>

	(iii) determination of time and value of supply of goods or services or both	<input type="checkbox"/>
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	<input type="checkbox"/>
	(v) determination of the liability to pay tax on any goods or services or both	<input type="checkbox"/>
	(vi) whether applicant is required to be registered under the Act	<input type="checkbox"/>
	(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	<input type="checkbox"/>
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 checked="" type="checkbox"/>
	a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act 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) – 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/Authorized Signatory

Date _____

Designation/Status

Figure 10 Form GST AR-01

2.17 . Fill the all details in the Form **GST ARA -01, Advance Ruling**.

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.

2.18 Fill the application form ARA-01 manually and a filled copy of the application along with payment challan and annexure of the question sought in 4 sets to the office of the Advance ruling Authority.

3. On receipt of an application, a notice shall be issued to the applicant either manually or through mail intimating date and time to appear before the authority for Advance Ruling.

The applicant or his authorized representative has to appear before the authority for Advance Ruling at the scheduled date and time or if not possible to appear before the authority for Advance Ruling at the scheduled date and time he may seek the adjournment by filing the adjournment letter to the authority for Advance Ruling.

4. At the time of personal hearing, the applicant or his authorized representative can make their submission relating to the facts of the case and issues involved on which advance ruling sought by the applicant.

5. The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application.

6. Where the application is rejected, the reasons for such rejection shall be specified in the order. A copy of every order made shall be sent to the applicant and to the concerned officer.

7. Where an application is admitted the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority and after providing an opportunity of being heard to the applicant or his authorised representative as well as to the concerned officer or his authorised representative, pronounce its advance ruling on the question specified in the application

8. The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application

9. A copy of the advance ruling pronounced by the Authority duly signed by the members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer and the jurisdictional officer after such pronouncement.