

The process and procedure for appealing to the Appellate Advance Ruling Authority

1. Who and on what issue appeal can be filed in the appellate Advance Ruling Authority?
 - 1.1 The concerned officer, the jurisdictional officer or an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 98, may appeal to the Appellate Authority.
 - 1.2 Every appeal under this section shall be filed within a period of **thirty days** from the date on which the ruling sought to be appealed against is communicated to the concerned officer, the jurisdictional officer and the applicant.
 - 1.3 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 appeal to the Appellate Advance Ruling Authority shall be made in quadruplicate, in **FORM GST ARA-02**.
- 2.2 The application shall clearly state the question on which an appeal is sought.
- 2.3 The application shall be accompanied by a fee of ten thousand rupees under Karnataka Goods and Services Tax Act and another ten thousand rupees under Central Goods and Services Tax Act, total of twenty thousand rupees 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 Enter the GSTIN or ID created by you for Advance Ruling or GSTIN in the **GSTIN/ Other Id** field.

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

The image shows a screenshot of the 'Create Challan' page on the GST portal. The page has a dark blue header with navigation links: Home, Services, GST Law, Downloads, Search Taxpayer, and Help. Below the header, there is a breadcrumb trail: Home > Payment > Create Challan. The main content area is titled 'Create Challan' and includes a legend: '* indicates mandatory fields'. There are two input fields: the first is labeled 'GSTIN/Other Id*' and contains the text '29170000018ARR'; the second is labeled 'Type the characters as displayed below*' and contains the text 'Type the characters as displayed below'. Below the second field is a captcha image showing a grid of numbers and a 'PROCEED' button. The page is in English.

Figure2: Creation of challan for payment of fees

2.8 In the Create Challan page, in the Fees column, enter the amount of Rs.10,000/- for both **CGST** and **SGST** as shown below .

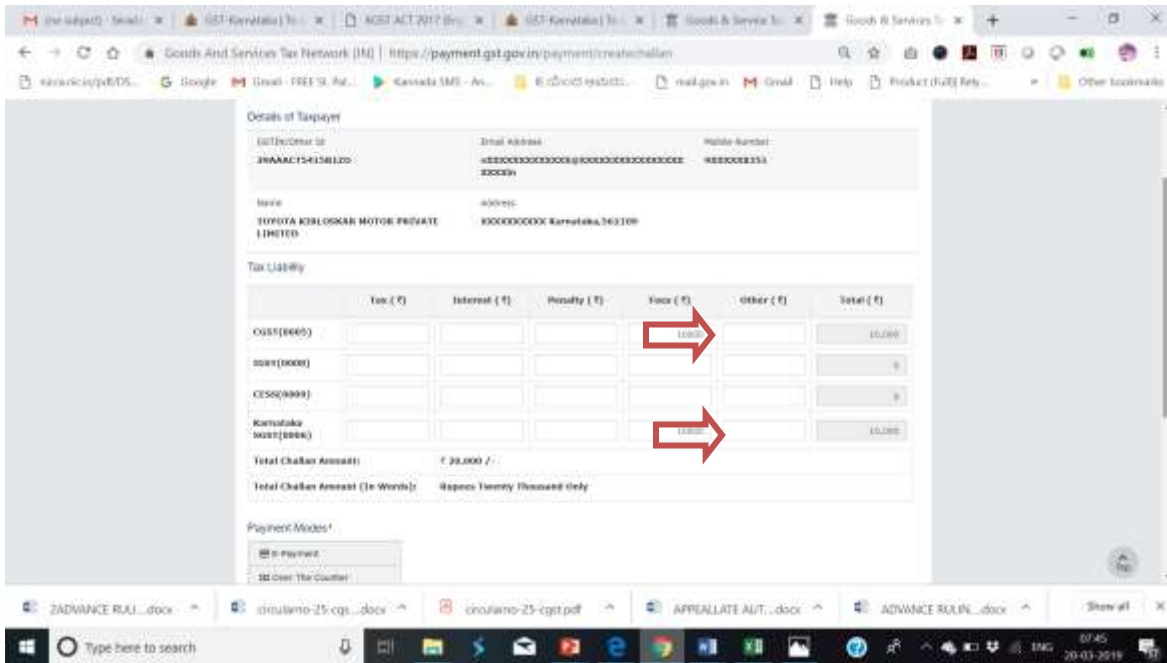


Figure 3: Entering of fee amount in challan

2.9 Next, select the mode of payment and click the **GENERATE CHALLAN** button. You will receive an OTP on your mobile phone number.

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

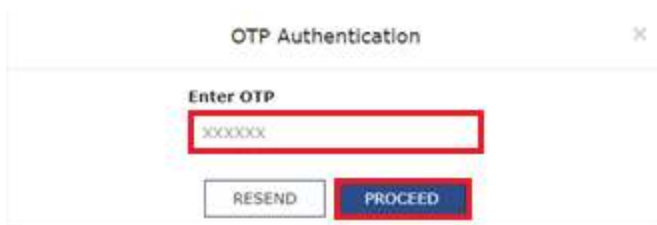


Figure 4: Entering of OTP

2.11 On entering the OTP, your challan will be generated successfully. Click the **MAKE PAYMENT** button and proceed with payment.

2.12 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,KABNU,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 5: Payment status- Downloading

2.13 The application for appeal to the Appellate Advance Ruling Authority may be downloaded from the website link https://gst.kar.nic.in/Others/Asst_Audit.aspx

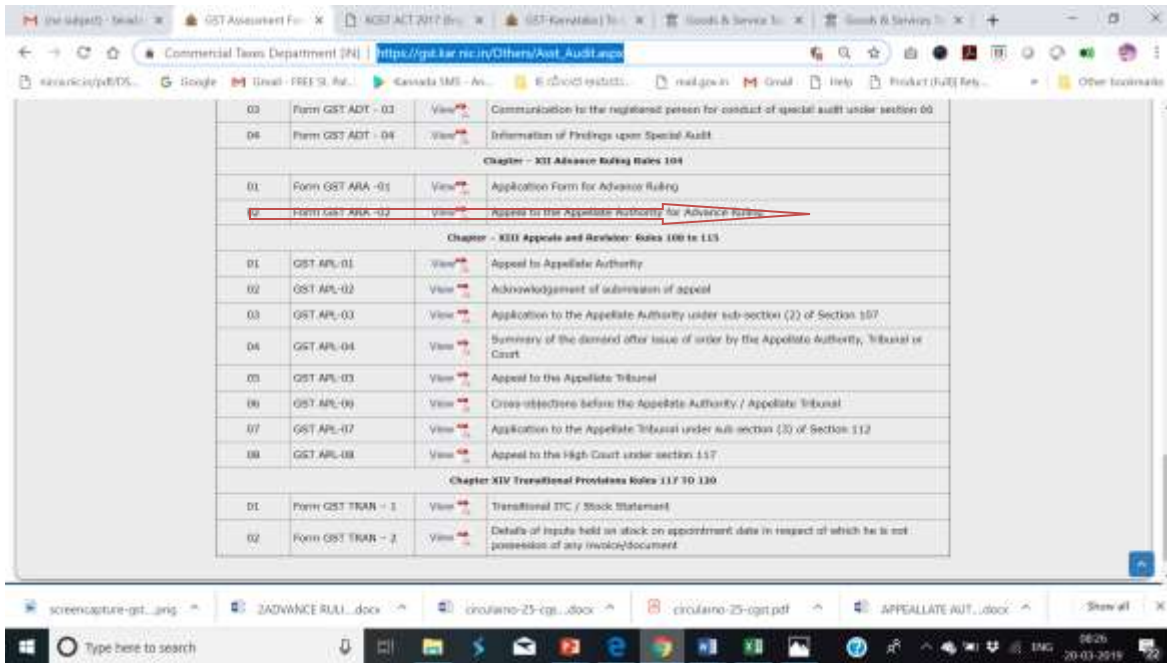


Figure 6: Form GST AR-01

2.14 Fill the all details in the Form **GST ARA -02, Application for Appellate Advance Ruling Authority.**

Form GST ARA -02
[See Rule 106(1)]

Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User Id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	

12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) –
<p>Prayer</p> <p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to:</p> <p>a. set aside /modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;</p> <p>b. grant a personal hearing; and</p> <p>c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.</p> <p>And for this act of kindness, the appellant, as is duty bound, shall every pray.</p>		

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.

Place _____ Date _____ Signature _____

Name of Appellant/Authorized Signatory

Designation/ Status

Note: In the **GSTIN/** 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-02 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 Appellate 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 Appellate Advance Ruling Authority. The applicant or his authorized representative has to appear before the authority for Appellate 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 appeal in writing within **ninety days** from the date of receipt of application
9. A copy of the appeal order 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.