GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT

(G.O. Ms. No. 50, Puducherry, dated 15th October 2018)

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 96 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, hereby constitutes the ‘Puducherry Authority for Advance Ruling’ consisting of the following Members, namely:

(i) Thiru A. Syam Sundar, I.R.S. (C&CE), Joint Commissioner (Head Quarters), Office of the Commissioner of GST and Central Excise, Puducherry.
(ii) Thiru Shivraj Meena, Joint Commissioner, Commercial Taxes Department, Government of Puducherry.

2. The Authority shall function from the Office of the Commissioner of State Tax, Commercial Taxes Department, Puducherry.

(By order of the Lieutenant-Governor)

Dr. V. CANDAVELOU, I.A.S.,
Commissioner-cum-Secretary to Government (Finance).
GOVERNMENT OF PUDUCHERRY
COMMERCIAL TAXES SECRETARIAT
(G.O. Ms. No. 51, Puducherry, dated 15th October 2018)

NOTIFICATION

In exercise of the powers conferred by section 99 of the Puducherry Goods and Services Tax Act, 2017 (Act No. 6 of 2017), the Lieutenant-Governor, Puducherry, hereby constitutes the Puducherry Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Puducherry Authority for Advance Ruling consisting of the following Members, namely:-

(i) The Principal Chief Commissioner, Chennai GST and CX Zone; and

(ii) The Commissioner of State Tax, Commercial Taxes Department, Government of Puducherry.

(By order of the Lieutenant-Governor)

Dr. V. Candavelou, I.A.S.,
Commissioner-cum-Secretary
to Government (Finance).
Circular No. 25/25/2017-GST

F. No. 275/22/2017-CX.8A
Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs
GST Policy Wing

New Delhi, dated 21st December, 2017

To,
Principal Chief Commissioners/Chief Commissioners/Principal
Commissioners/Commissioner of Central Tax (All)
Principal Director Generals/Director Generals (All)

Sub: Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling - reg

As per rules 104 and 106 of the CGST Rules, 2017 (hereinafter referred to as “the CGST Rules”) the application for obtaining an advance ruling and filing an appeal against 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, a new rule 107A has been inserted vide notification No. 55/2017-Central Tax, dated 15.11.2017, which states that in respect of any process or procedure prescribed in Chapter XII, 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 as appended to the CGST Rules.

2. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the CGST Act’) on the recommendations of the Council and for the purpose of ensuring uniformity in the processing of such manual applications till the advance ruling module is made available on the common portal, the following conditions and procedure are prescribed for the manual filing and processing of the applications.

Form and Manner of Application to the Authority for Advance Ruling

3. An application for obtaining an advance ruling under sub-section (1) of section 97 of the CGST Act and the rules made thereunder, shall be made in quadruplicate, in FORM GST ARA-01. The application shall clearly state the question on which the advance ruling is sought. The application shall be accompanied by a fee of five thousand rupees which is to be deposited online by the applicant, in the manner specified under section 49 of the CGST Act. 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 in terms of section 49 of the CGST Act.
4. In order to make the payment of fee for filing an application for Advance Ruling on the common portal, the applicant has to fill his details using “Generate User ID for Advance Ruling” under “User Services”. After entering the email id and mobile number, a One Time Password (OTP) shall be sent to the email id. Upon submission of OTP, Systems shall generate a temporary ID and send it to the declared email and mobile number of the applicant. On the basis of this ID, the applicant can make the payment of the fee of Rs. 5,000/- each under the CGST and the respective SGST Act. The applicant is then required to download and take a print of the challan and file the application with the Authority for Advance Ruling.

5. The application, the verification contained therein and all the relevant documents accompanying such application shall be signed-

(a) in the case of an individual, by the individual himself or where he is absent from India, by some other person duly authorised by him in this behalf, and where the individual is mentally incapacitated from attending to his affairs, by his guardian or by any other person competent to act on his behalf;

(b) in the case of a Hindu Undivided Family, by a Karta and where the Karta is absent from India or is mentally incapacitated from attending to his affairs, by any other adult member of such family or by the authorised signatory of such Karta;

(c) in the case of a company, by the Chief Executive Officer or the authorised signatory thereof;

(d) in the case of a Government or any Governmental agency or local authority, by an officer authorised in this behalf;

(e) in the case of a firm, by any partner thereof, not being a minor or the authorised signatory thereof;

(f) in the case of any other association, by any member of the association or persons or the authorised signatory thereof;

(g) in the case of a trust, by the trustee or any trustee or the authorised signatory thereof; or

(h) in the case of any other person, by some person competent to act on his behalf, or by a person authorised in accordance with the provisions of section 48 of the CGST Act.

Form and Manner of Appeal to the Appellate Authority for Advance Ruling

6. An appeal against the advance ruling issued under sub-section (6) of section 98 of the CGST Act and the rules made thereunder shall be made by an applicant in quadruplicate, in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited online, in the manner specified in section 49 of the CGST Act. 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 in terms of section 49 of the CGST Act. The payment of fee shall be made as detailed in para 4 above.
7. An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the CGST Act and the rules made thereunder shall be filed in quadruplicate, in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal. As per section 100 (2) of the CGST Act, the appeal 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 applicant or the concerned officer or the jurisdictional officer, as the case maybe.

8. The appeal, the verification contained therein and all the relevant documents accompanying such appeal shall be signed-

(a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and

(b) in the case of an applicant, in the manner specified in Para 5 above.

9. The application for advance ruling or the appeal before the Appellate Authority shall be filed in the jurisdictional office of the respective State Authority for Advance Ruling or the State Appellate Authority for Advance Ruling respectively.

10. If the space provided for answering any item in the Forms is found to be insufficient, separate sheets may be used. Further, the application, the verification appended thereto, the Annexures to the application and the statements and documents accompanying the Annexures must be self-attested.

11. It is requested that suitable trade notices may be issued to publicize the contents of this circular.

12. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board.

13. Hindi version would follow.

(Upender Gupta)
Commissioner (GST)
Standard Operating Procedure for obtaining Advance Ruling

Start

For Unregistered Users

Applicant visit the portal https://www.gst.gov.in and Click on Services > User Services > Generate User Id for Advance Ruling

The New Registration for Advance Ruling page is displayed. Select whether you are a Resident or a Non-Resident.

Enter the details of necessary documents:
1. PAN of Business
2. Legal Name of the business
3. Address of the Authorized Signatory
4. Details of Authorized Signatory

Once applicant fill all the details make payment of Rs.10,000 (Rs.5000 (SGST) + Rs.5000 (CGST)) and generate Chalan, reconfirm the GSTIN/ User ID. After payment click on Downloads > Offline Tools > GST ARA 01 - Application for Advance Ruling

Download the Form GST ARA-01, Advance Ruling Application. Fill all the details in the Form

After filling the form, submit the form at the State Authority for Advance Ruling Office. The hard copy of the application shall be filed in quadruplicate and presented in by the applicant in person or by an authorized representative to the authorized officer or sent by registered post or counter service along with requisite fee.

The application, the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in rule 26 of the CGST / SGST Rules, 2017 by the applicant.

An application shall be deemed to have been filed on the date on which hard-copy of the application transmitted electronically through the common portal is received in the office of the authority.

A copy of the application, the statement of relevant facts having a bearing on the question(s) raised and the statement containing the applicant’s interpretation of facts/faw in respect of such question(s) shall also be sent as attachment in .doc and .docx format to the designated email of the authority.

For Registered Users

Applicant visit the portal https://www.gst.gov.in with the appropriate credentials such as User ID and Password and Click on Services > User Services > My Application

Once applicant will select the application type and make payment of Rs.10,000 (Rs.5000 (SGST) + Rs.5000 (CGST)) and generate chalan after a successful payment the applicant will have to create application.

Once the details are entered appropriately, download and fill the Form GST ARA-01 and upload along with the supporting documents on the portal.
Procedure on Receipt of GST Advance Ruling Application

On Receipt of Application

The Authority for Advance Ruling (AAR) shall send a copy of application to the officer in whose jurisdiction the applicant falls and call for all relevant records from the jurisdictional officer/concerned officer.

AAR shall examine the application along with the records and also hear the applicant.

The Authority shall not admit the application where the question raised in the application is already pending under any of the provisions of CGST/SGST Act. The AAR will pass an order either accepting or rejecting the application.

If Accepts

Before giving the ruling, AAR must hear the applicant of his authorized representative as well as the jurisdictional officers/Concerned officers of CGST/SGST.

Before giving the ruling, authority shall examine the application and any further material furnished by the applicant or by the concerned departmental officer.

The Authority shall pronounce its advance ruling in writing within 90 days from the date of receipt of application.

A copy of the advance ruling pronounced by the Authority, duly signed by the Members and certified in the prescribed manner shall be sent to the applicant and to the Principal Commissioner or Commissioner, as soon as may be, after such pronouncement.

If jurisdictional officer, concerned officer or applicant is aggrieved against decision than they can apply for AAAR.

If Rejects

No Application will be rejected unless an opportunity of hearing has been given to the applicant.

When the application is rejected, the reason for such rejection shall be specified in the order.

If there is difference of opinion between the two members of AAR, they shall refer the point or points on which they differ to the AAAR for hearing the issue.
Procedure for filing of Appellate Authority for Advance Ruling

The Concerned Officer, the jurisdictional officer or an applicant aggrieved by an advance ruling can file an appellate Authority for Advance Ruling (AAAR)

The Appeal shall be filed within a period of 30 days from the date on which the ruling sought to be appealed against is communicated.

The appeal shall be made on the common GST portal and shall be accompanied by fees which is to be deposited in the manner, specified in Section 49.

An Appeal shall be made as follows:
- In Form GST ARA - 02 by an Applicant along with Fees of Rs. 10,000 each under CGST & SGST Acts.
- In Form GST ARA - 03 by the concerned officer or the jurisdictional officer without any fees.

The appeal (by the applicant or jurisdictional officer), the verification contained therein and all the relevant documents accompanying such appeal shall be signed:
- In the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
- In the case of an applicant, in the manner specified in rule 26 (DSC/e-signature).

The Appellate Authority must pass an order after hearing the parties to the appeal within a period of 90 days of the filing of an appeal.

If members of AAAR differ on any point referred to in appeal or reference, it shall be deemed that no advance ruling can be issued in respect of the question under appeal or reference.

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