Manual > Advance Ruling for Unregistered Dealers (FORM GST ARA-01)

How can I generate a new registration for the advance ruling at the GST Portal, make payment and submit the FORM GST ARA-01 for the same?

To generate an ID for advance ruling and then make a payment, perform the following steps:

1. Access the https://www.gst.gov.in/ URL. The GST Home page is displayed.
2. Click the **Services** > **User Services** > **Generate User Id for Advance Ruling** command.
3. The New Registration for Advance Ruling page is displayed. Select whether you are a **Resident** or a **Non Resident**. Enter the details on this page that include PAN of business, legal name as per PAN, details of authorized signatory and address of the authorized signatory.

Note:
a. For Non Resident users, PAN is not mandatory.
b. District field is optional for Non Resident users.

4. Once you have filled the details, enter the Captcha text and click the **PROCEED** button. You will receive **Mobile OTP** and **Email OTP** on the mobile phone number and e-mail address mentioned in the New Registration for Advance Ruling page.

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

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

Congratulation! Your Temporary User ID 291700000018ARR is created successfully. Details of your Temporary ID is sent to your registered Email ID

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

7. Enter the ID you create for Advance Ruling in the **GSTIN/ Other Id** field.

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

9. In the Create Challan Page, in the **Fees** column, enter the amount as per prescribed fee. Next, select the mode of payment and click the **GENERATE CHALLAN** button. System will ask you to re-confirm the GSTIN/User Id.

In case of pre-login, for generation of challan (CPIN) no need of sending OTP on registered mobile number of the taxpayer. This has been proposed to drop in Payment module also.

10. Re-enter the GSTIN / Other ID and click the **PROCEED** button.

11. On successfully entering the User ID, 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.

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

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

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

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.

14. After filling the form, submit the form at the State Authority for Advance Ruling Office. The Authority for Advance Ruling will inform about the further process.

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	☐
	(ii) applicability of a notification issued under the provisions of the Act	☐

	(iii) determination of time and value of supply of goods or services or both	☐
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	☐
	(v) determination of the liability to pay tax on any goods or services or both	☐
	(vi) whether applicant is required to be registered under the Act	☐
	(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	☐
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) - ▪	
	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