Manual > Filing an application (FORM GST ARA-01) for seeking Advance Ruling by Registered Taxpayers and Tracking or Taking Action in the Subsequent Proceedings

How can I file and act on applications related to Advance Ruling on the GST Portal?

A taxpayer can file following types of Applications related to Advance Ruling on the GST Portal:

1. **Application for seeking Advance Ruling from Authority for Advance Ruling (AAR)**

2. **Application for Reply to the issued Notice**

3. **Application of Appeal before the Appellate Authority for Advance Ruling (AAAR), with Application for Condonation of Delay in Filing Appeal if applicable**

4. **Application of Rectification before the AAR or AAAR as per the case**

Based on the Applications that are filed, Advance Ruling Proceedings can be of following types:

- **Advance Ruling:** For Processing Application for seeking Advance Ruling from Authority for Advance Ruling (AAR)

- **Advance Ruling Appeals:** For Processing Application of Appeal before the Appellate Authority for Advance Ruling (AAAR)

- **Advance Ruling Reference:** For Processing Applications referred by AAR

- **Rectification Proceedings:** For Processing Applications for Rectifications of Orders issued by AAR or AAAR

- **Void Proceedings:** For Processing Disposed Applications, where it was found that the Applicant has obtained an Advance Ruling by fraud, or suppression of material facts or misrepresentation of facts.

Applicant, after filing an application, needs to participate in the related proceedings and take necessary actions as intimated by AAR or AAAR.

On the GST Portal, for ease of all Applicants, details of each Application filed by the taxpayer is organized into the following six tabs in the Case Details Screen: APPLICATIONS, NOTICES, REPLIES, ORDERS, RECTIFICATION and ADDITIONAL DOCUMENT. Applicant can easily access these tabs of an Application to track all proceedings related to that particular application and take necessary actions.

To file an application or take necessary actions related to the Proceedings of all Advance Ruling-related Applications, perform following steps:
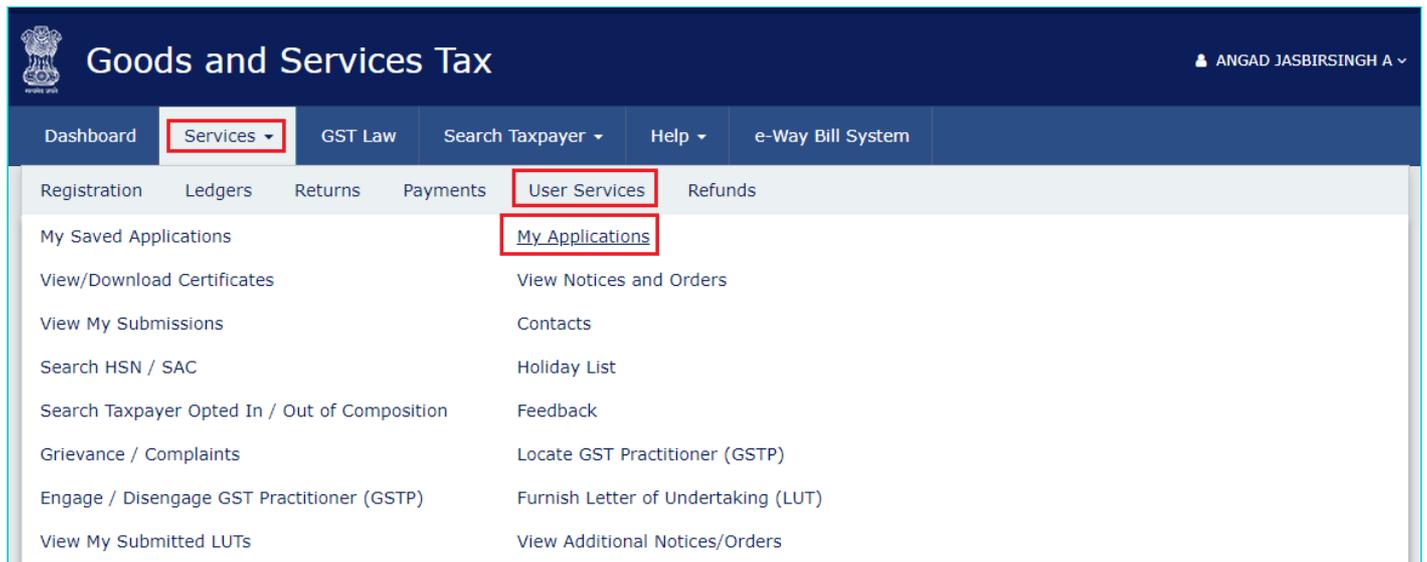
A. [Create an Application for seeking Advance Ruling from AAR if you are an Unregistered User](#) or [Create an Application for seeking Advance Ruling from AAR if you are a Registered User](#)

B. [Search for Applications related to Advance Ruling and open the Case Details Screen](#)

C. [Search and View Cause List of all Advance Ruling-related Applications](#)

D. Take Action using APPLICATIONS tab: [View Application Details based on which the Case was created](#)

E. Take Action using NOTICES tab: [View Issued Notices and File Reply](#)

F. Take Action using REPLIES tab: [View Replies/Counter-replies Filed by Self or Concerned Officer (CO)/Jurisdiction Officer (JO)](#)

G. Take Action using ORDERS tab: [View ORDERS and File Appeal](#)/[File Rectifications](#)

H. Take Action using RECTIFICATION tab: [View Rectifications filed for Orders of an ARN](#)

I. Take Action using ADDITIONAL DOCUMENT tab: [View Additional Documents](#)

A. Advance Ruling by Registered Taxpayers (FORM GST ARA-01)
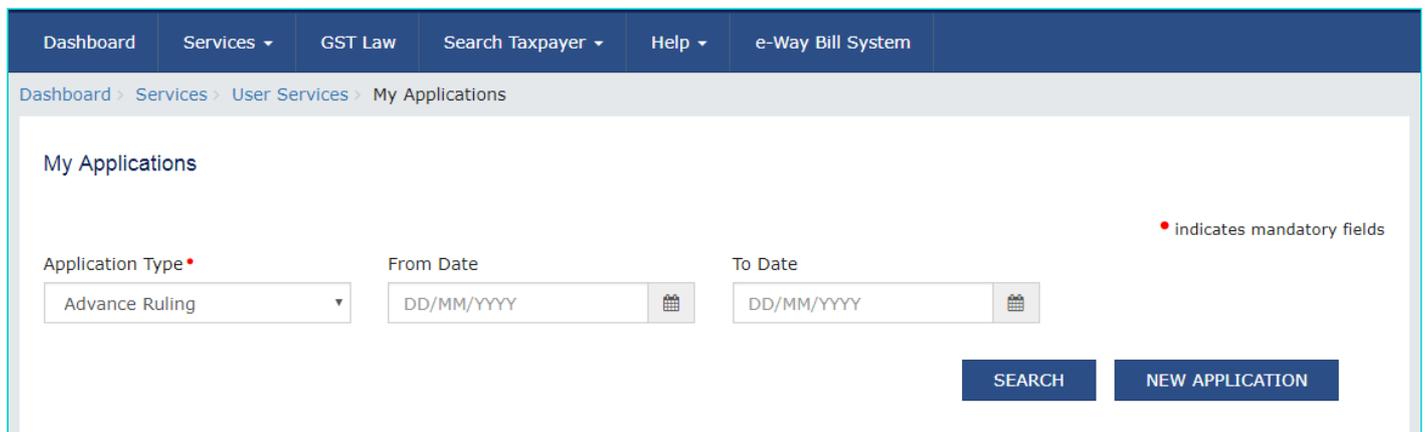
To apply for advance ruling, perform the following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials i.e. your User Id and Password
3. Click the **Services** > **User Services** > **My Applications** command.

4. **My Applications** page is displayed.

5. Select the **Application Type** as Advance Ruling from the drop-down list.

6. Click the **NEW APPLICATION** button.

7. If there is no sufficient balance in Cash Ledger under Fee head and "Amount to be paid" is not nil, then click **Deposit in Cash Ledger** button to deposit the required amount in Cash Ledger.

Note: If taxpayer has sufficient balance in Cash Ledger under Fee head, click **CREATE APPLICATION FOR ADVANCE RULING**.

8. The **Create Challan** page is displayed.

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)						0
IGST(0008)						0
CESS(0009)						0
Uttarakhand SGST(0006)				3770		3,770
Total Challan Amount:	₹ 3,770 /-					
Total Challan Amount (In Words):	Rupees Three Thousand Seven hundred Seventy Only					

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount** (In Words) fields are auto-populated with total amount of payment to be made. You cannot edit the amount.

10. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

11. Click the **GENERATE CHALLAN** button.

12. The Challan is generated.

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the mandate form and visit the selected Bank. Mandate form will be generated simultaneously with generation of challan. Pay using Cheque through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the RBI I.e. based on CIN received from RBI.

[Click here to refer the FAQs and User Manual on Making Payment.](#)

9. After a successful payment, user will be redirected to Advance Ruling Application page.

10. Click '**CREATE APPLICATION FOR ADVANCE RULING**' to create application for Advance Ruling.

Select Act(s) for which Advance Ruling Application has to be filed.

☑ SGST   ☐ CGST   ☐ IGST

Acts	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount to be paid (in ₹)
SGST	5000.00	1230.00	Nil
CGST	-	-	-
IGST	-	-	-
Total (in ₹)	5000.00	1230.00	Nil

DEPOSIT IN CASH LEDGER   **CREATE APPLICATION FOR ADVANCE RULING**

Instructions

1. If there is not sufficient balance in Cash Ledger (under Fee head), i.e. "Amount to be paid " is not nil, then click on **Deposit in Cash Ledger** button to deposit the required amount, in Cash Ledger.

2. If sufficient balance is available in Cash Ledger (under Fee head), i.e "Amount to be paid" is nil for all the selected acts, then click on **Create Application for Advance Ruling** button to fill and submit the application.

11. Application page opens.

Application Type	GSTIN/UIN/Temporary ID	Legal Name	Status of the Applicant
Advance Ruling Application	05ALYPD6528P1ZB	Gyanendra Prakash Dwivedi	Registered

• indicates mandatory fields

Details of Jurisdictional Officer

Application Filed For •

[SGST ▾]

Name	Designation	Email ID

Address	Jurisdiction Details	

Correspondence Address   (☐ Same as Registered Address)

Building No./ Flat No. •
[   ]

Name of the Premises/Building
[   ]

Floor No.
[   ]

Road/Street •
[   ]

City/Town/Locality/Village •
[   ]

State •
[Select ▾]

District •
[Select ▾]

PIN Code •
[Enter PIN Code]

Nature of the activity(s)(proposed/present)in respect of which Advance Ruling sought •

☐ Factory/Manufacturing		☐ Bonded Warehouse		☐ Service Recipient	
☐ Wholesale Business		☐ Service Provision		☐ EOU/STP/EHTP	
☐ Retail Business		☐ Office/Sale Office		☐ Sez	
☐ Warehouse/Deport		☐ Leasing Business		☐ Input Service Distributor(ISD)	
☐ Works Contract					

Issue/s on which advance ruling required (Tick whichever is applicable)•

☐ Classification of goods and/or services or both

☐ Applicability of a notification issued under the provisions of the Act

☐ Determination of time and value of supply of goods or services or both

☐ Admissibility of input tax credit of tax paid or deemed to have been paid

☐ Determination of the liability to pay tax on any goods or services or both

☐ Whether applicant is required to be registered under the Act

☐ 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

Details of Advance Ruling Application

Upload the Filled Template•	Download Template
[Choose File] No file chosen	ⓘ Only PDF file format is allowed.
	ⓘ Maximum file size for upload is 5MB.
	ⓘ Click here to view the steps for converting the filled application Word template to PDF file format.

Upload Supporting Documents

Enter Document Description	ⓘ Only PDF file format is allowed.
[_____]	ⓘ Maximum file size for upload is 5MB.
[Choose File] No file chosen	ⓘ Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

Declaration•

I hereby declare that the question(s) raised in the application is/are not:

☐ Already pending in any proceedings in the applicant's case under any of the provisions of the Act

☐ Already decided in any proceedings in the applicant's case under any of the provisions of the Act

Verification•

☐ I Gyanendra Prakash Dwivedi 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.

Name of Authorized Signatory•	Place•
[Select ▾]	[Enter Place]

12. Under **Details of Jurisdictional Officer** section, SGST will be selected by default from the dropdown menu of 'Application filed for' and below details will be displayed (Name, Designation, Email ID, Address, Jurisdiction Details).

Details of Jurisdictional Officer

Application Filed For •

| SGST ▼ |
| Select |
| **SGST** |

Name   Designation   Email ID

Address   Jurisdiction Details

13. Under **Correspondence Address** section, enter Building no./Flat no., Name of the primases/Building, Floor no., Road/Street, City/Town/Locality/Village.

14. Select **State, District** from drop down menu and enter the **PIN** Code.

Correspondence Address   (☐ Same as Registered Address)

Building No./ Flat No. •   Name of the Premises/Building   Floor No.

Road/Street •   City/Town/Locality/Village •

State •   District •   PIN Code •

| Select ▼ | | Select ▼ | | Enter PIN Code |

15. If correspondence address is Same as Registered Address, select the checkbox. Address details will be auto-populated and the fields will be non-editable in this section.

Correspondence Address   (✅ Same as Registered Address)

Building No./ Flat No. •   Name of the Premises/Building   Floor No.

| 1 | | MG | | 11 |

Road/Street •   City/Town/Locality/Village •

| MG | | ECITY |

State •   District •   PIN Code •

| Uttarakhand ▼ | | Almora ▼ | | 263601 |

16. Select the applicable checkbox for Nature of the activity(s)(proposed/present) in respect of which Advance Ruling sought.

Nature of the activity(s)(proposed/present)in respect of which Advance Ruling sought *		
☐ Factory/Manufacturing	☐ Bonded Warehouse	☐ Service Recipient
☐ Wholesale Business	☐ Service Provision	☐ EOU/STP/EHTP
☐ Retail Business	☐ Office/Sale Office	☐ Sez
☐ Warehouse/Deport	☐ Leasing Business	☐ Input Service Distributor(ISD)
☐ Works Contract		

17. Select the checkbox for Issue/s on which advance ruling required (Tick whichever is applicable).

Issue/s on which advance ruling required (Tick whichever is applicable) *

☐ Classification of goods and/or services or both

☐ Applicability of a notification issued under the provisions of the Act

☐ Determination of time and value of supply of goods or services or both

☐ Admissibility of input tax credit of tax paid or deemed to have been paid

☐ Determination of the liability to pay tax on any goods or services or both

☐ Whether applicant is required to be registered under the Act

☐ 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

18. To download the template for Advance Ruling Application, Click **Download Template**.

Details of Advance Ruling Application

Upload the Filled Template *

Choose File | No file chosen

Download Template
ⓘ Only PDF file format is allowed.
ⓘ Maximum file size for upload is 5MB.
ⓘ Click here to view the steps for converting the filled application Word template to PDF file format.
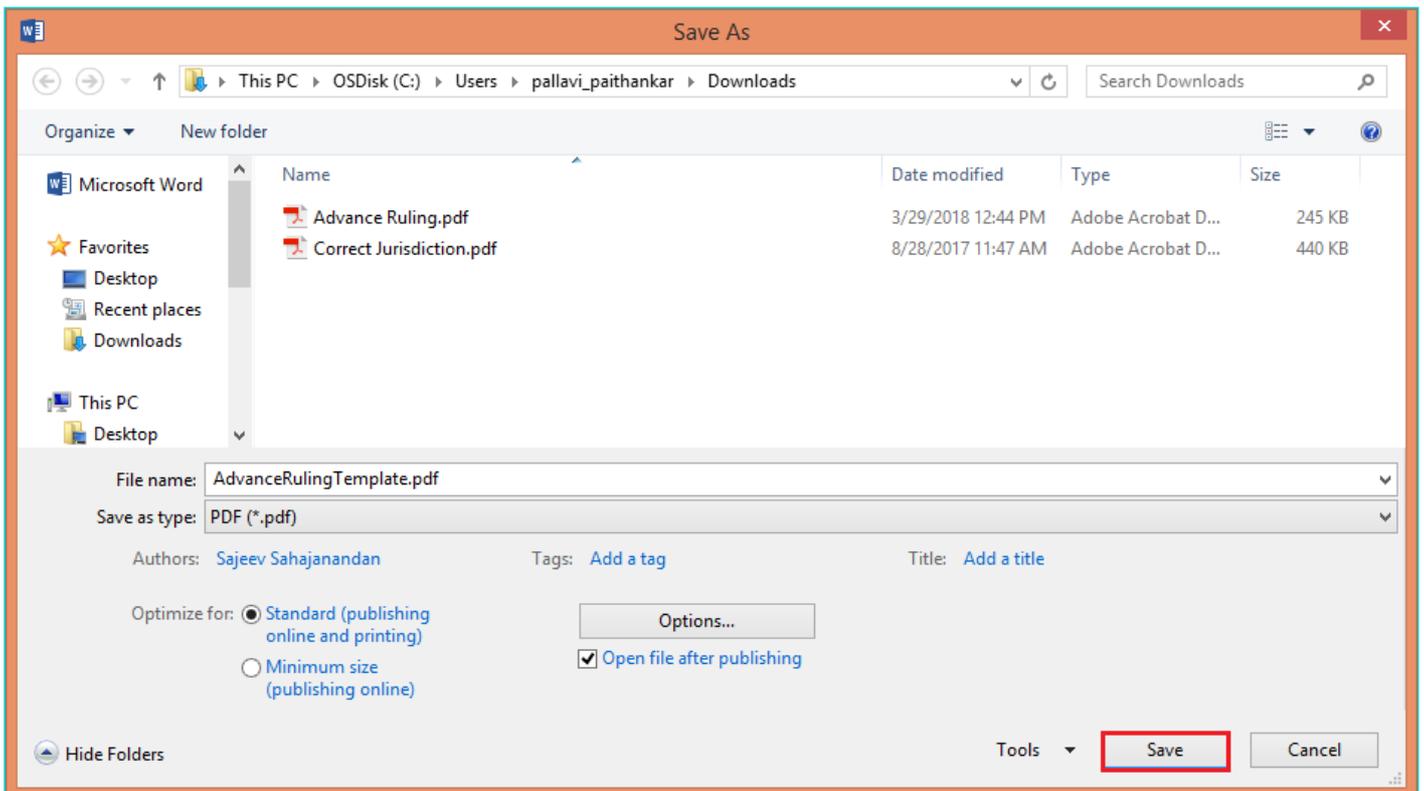
19. **AdvanceRulingTemplate.docx** will be downloaded in Downloads folder.
20. Click **Enable Editing**.

21. Update the template with required information.

22. Under **Details of Advance Ruling Application**, upload, click the Choose file button. Navigate and select the Filled template.

23. Click Save As and Choose the folder to save the AdvanceRulingTemplate.

Save As

Info

New

Open

Save

Save As

Print

Share

Export

Close

Account

Options

Sites - Infosys Limited
Pallavi_Paithankar@ad.Infosys.com

SharePoint

This PC

Add a Place

Browse
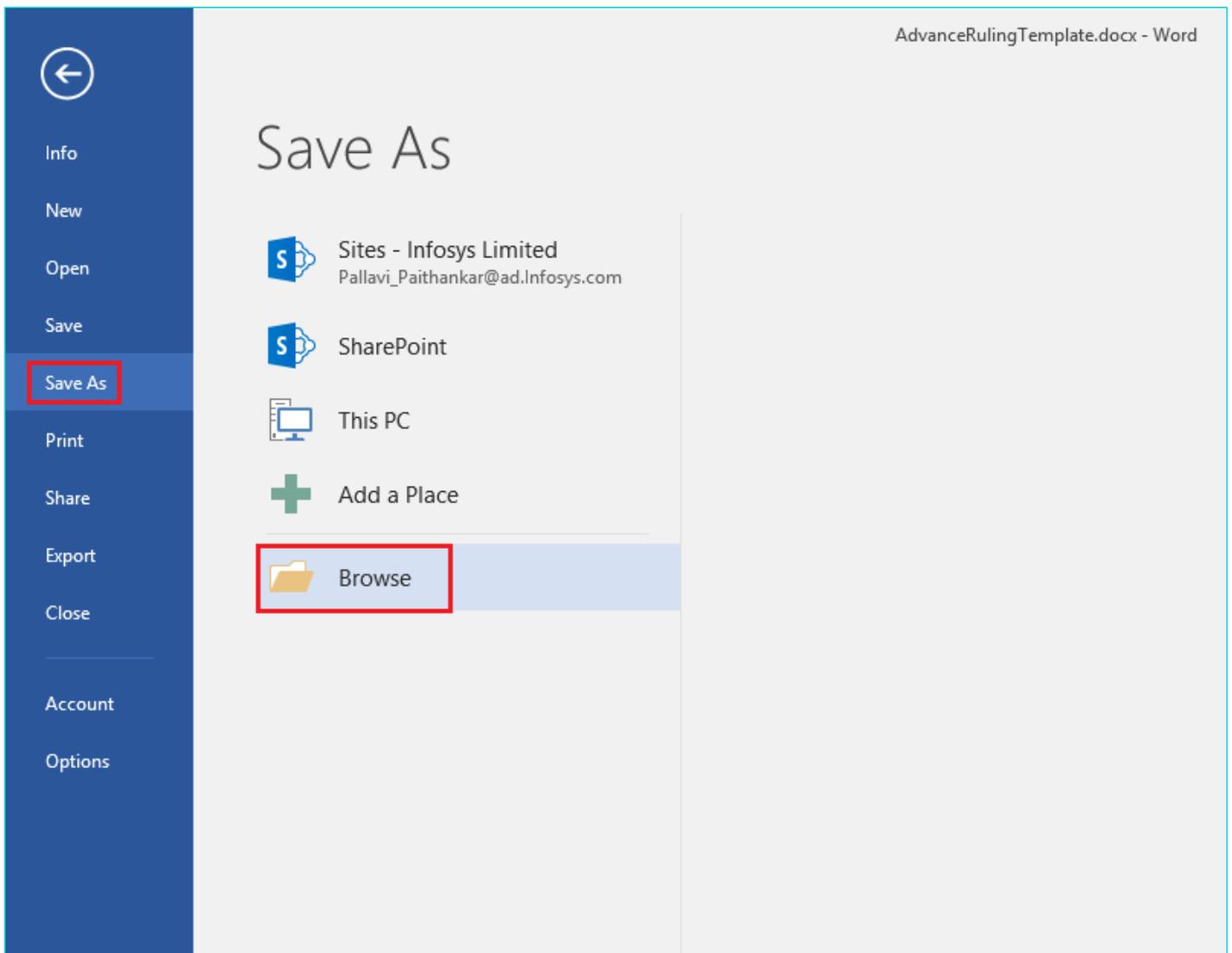
24. Select **Save As Type** to PDF(*.pdf).
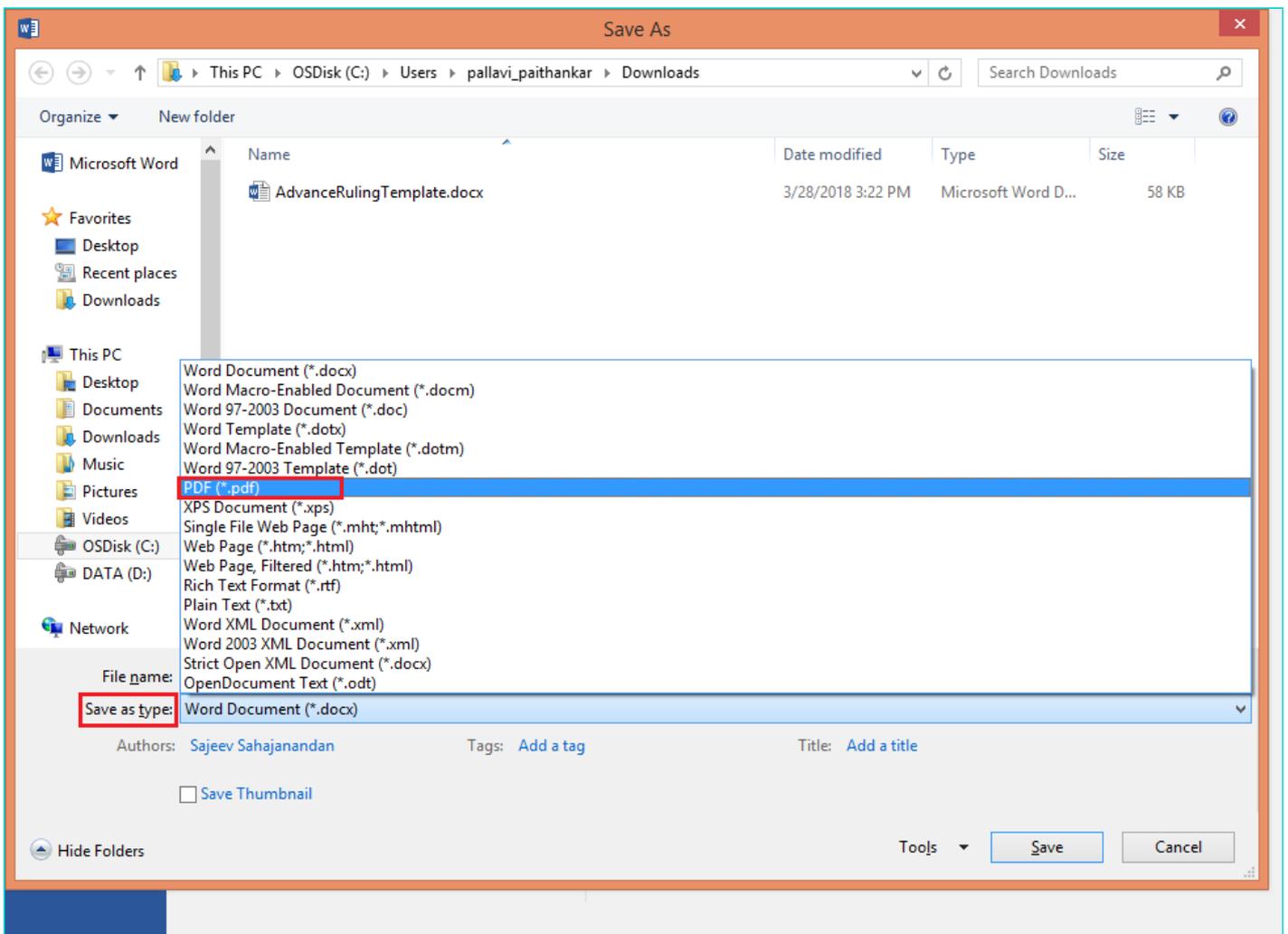
25. Click **SAVE**.

26. Steps to convert Word File to PDF are also at in the Application.

Note:

You can upload only PDF file with maximum file size for upload of as 5 MB.

27. Under **Upload Supporting Documents**, Enter Document Description and click the **Choose File** button. Navigate and select the Supporting Documents.

28. After the document is uploaded, Click **ADD DOCUMENT** button.

Note:

• You can upload only PDF file with maximum file size for upload of as 5 MB.

• Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

29. Under **Declaration,** select both the checkboxes.

30. Under Verification Tab, Enter Name of in box against '**Son/Daughter/Wife of**', Designation.

31. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.

32. In the **Place** field, enter the place where the form is filed.

33. Once Name of Authorized Signatory and Place is updated, **Designation/Status** and **Date** is auto-populated.

34. To preview the Application before filing, Click **PREVIEW**. The Preview functionality is used to check the values we entered in screen are same as in downloaded PDF file.

35. **AdvanceRuling.pdf** file will be downloaded. Open the pdf file and check if all the details are correctly updated.

36. Click **Proceed to File**.

37. After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.

Digitally signing using DSC is mandatory in case of LLP and Companies.

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary Id
Advance Ruling Application	Gyanendra Prakash Dwivedi	05ALYPD6528P1ZB

⚠️

Warning

Ensure that the reason, statement or any other information given in reply to the Show Cause Notice, Order, Reminder or in any other matter, is in accordance with the provisions of applicable Goods and Services Tax Act/ Rules or any other notifications / circulars/orders issued thereunder. Proceedings can be initiated for providing wrong, misleading or incorrect information whether with or without evidence.

ⓘ DSC is compulsory for Companies & LLP

ⓘ Facing problem using DSC? Click here for help

| BACK | SUBMIT WITH DSC | SUBMIT WITH EVC |

38. Once the Verification is completed, fee amount will be auto debited from the cash ledger and ARN will be generated and status is changed to Filed.

✅ Application for Advance Ruling is submitted successfully!

Go To My Applications

Acknowledgement

Application Reference No. (ARN)   AD050418000007N

You have filed the application successfully and the particulars of the application are given as under:

|	
Date of filing	10/04/2018
Goods and Services Tax Identification Number(GSTIN)	05ALYPD6528P1ZB
Legal Name	Gyanendra Prakash Dwivedi
Trade Name(If available)	AutomationsTest
Advance Ruling Authority	-
Filed By	Gya nendra Dwivedi
Form No.	GST ARA-01
Form Description	Application for Advance Ruling
Payment Reference Number	IP0504180000007

It is a system generated acknowledgement and does not require any signature.

DOWNLOAD

B. Search for Applications related to Advance Ruling and open the Case Details Screen

To search for Applications related to Advance Ruling and open the Case Details Screen, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.

2. Login to the portal with valid credentials.

3. Dashboard page is displayed. Click **Dashboard > Services > User Services > My Applications**
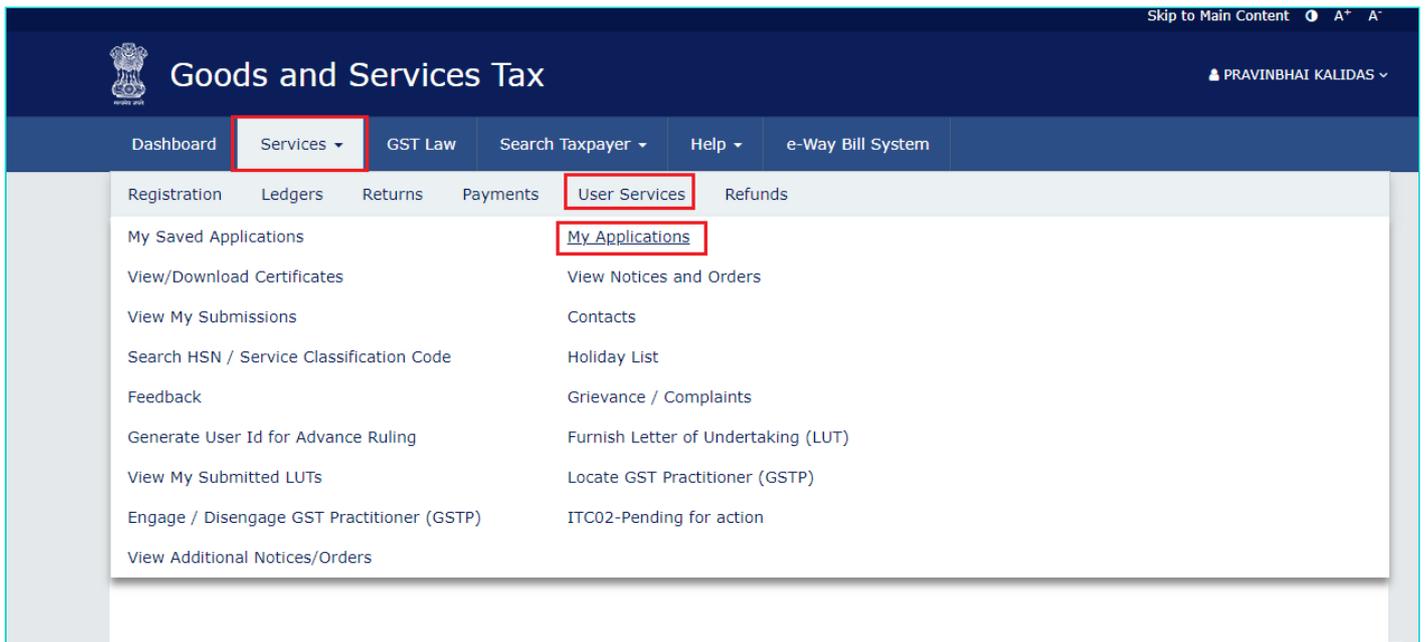
4. **My Applications** page is displayed. Select "Advance Ruling" in the Application Type, select submission period in the **From Date** field and **To Date** field and click **SEARCH**.

Note: Maximum of 3 months submission period can be entered at a time and minimum one day period. Using the submission period, Taxpayer can search maximum of last 7 Years data.

5. Based on your Search criteria, all types of Advance Ruling related Applications are displayed. Click the ARN hyperlink you want to open.

My Applications

• indicates mandatory fields

Application Type •	From Date	To Date
Advance Ruling ▾	01/06/2018 📅	09/08/2018 📅

SEARCH   **NEW APPLICATION**

ARN/RFN ⇕	Form No. ⇕	Form Description ⇕	Date of Filing ⇕	Status ⇕
AD240818000009B	GST ARA-01	ADVANCE RULING	09/08/2018	Pending For Order
AD240818000002P	GST ARA-01	ADVANCE RULING	02/08/2018	Rejected
AD240618000019E	GST ARA-01	ADVANCE RULING	14/06/2018	Rectification Submitted
AD240718000023N	GST ARA-01	ADVANCE RULING	12/07/2018	Rectification Submitted
AD240618000013Q	GST ARA-01	ADVANCE RULING	14/06/2018	Rectification Submitted
AD240718000038C	GST ARA-01	ADVANCE RULING	13/07/2018	Rectification Submitted
AD240718000066D	GST ARA-01	ADVANCE RULING	18/07/2018	Rectification Submitted
AD240718000112O	GST ARA-01	ADVANCE RULING	31/07/2018	Pending For Order
AD240718000110S	GST ARA-01	ADVANCE RULING	31/07/2018	Pending For Order
AD240718000109B	GST ARA-01	ADVANCE RULING	31/07/2018	Pending For Order

« 1 2 3 4 5 6 7 8 »   10 25 50 100

ARN/RFN ⇕	Form No. ⇕	Form Description ⇕	Date of Filing ⇕	Status ⇕
AD240718000029B	GST ARA-01	ADVANCE RULING APPEALS	12/07/2018	Rejected
AD240718000031Q	GST ARA-01	ADVANCE RULING APPEALS	12/07/2018	Pending for Order
AD240718000030S	GST ARA-01	ADVANCE RULING APPEALS	12/07/2018	Pending for Order
AD240818000010S	GST ARA-01	Advance Ruling Reference	10/08/2018	Referred by Authority
AD240818000006H	GST ARA-01	Advance Ruling Reference	09/08/2018	Disposed by Appellate Authority
AD240818000005J	GST ARA-01	Advance Ruling Reference	07/08/2018	Referred by Authority
AD240718000108D	GST ARA-01	Advance Ruling Reference	30/07/2018	Referred by Authority
AD2407180000986	GST ARA-01	Advance Ruling Reference	20/07/2018	Referred by Authority
AD2407180000697	GST ARA-01	Advance Ruling Reference	18/07/2018	Rectification Submitted
AD240718000092I	GST ARA-01	Advance Ruling Reference	19/07/2018	Referred by Authority

« 1 2 3 4 5 6 »   10 25 50 100

6. **Case Details** page is displayed. On this page, yellow header provides details of this Application. There are six tabs in the left side of the page: APPLICATIONS, NOTICES, REPLIES, ORDERS, RECTIFICATION and ADDITIONAL DOCUMENT. You can click each tab to view Application details related to the tab. APPLICATIONS tab is by default selected. You can click "View" in the Action column and download the details of the filed application.

[Go back to the Main Menu](#)

C. Search and View Cause List of all Advance Ruling-related Applications

To search and view Cause List of all Advance Ruling-related Applications, perform following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Navigate to **Services > User Services > Cause List**

Note: You can access Cause List without logging to the GST Portal with your credentials.

3. **Cause List** Screen is displayed.