

GOVERNMENT OF ASSAM
OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM
KAR BHAWAN, DISPUR, GUWAHATI-6
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CIRCULAR No. 12/2017-GST

Dated Dispur, the 22nd December, 2017.

Subject: Manual filing of applications for Advance Ruling and appeals before Appellate Authority for Advance Ruling –Reg

No. CT/GST-15/2017/48.— As per rules 104 and 106 of the Assam Goods and Services Tax Rules, 2017 (hereinafter referred to as “the Assam GST 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 Government Notification No. FTX.56/2017/Pt-II/45 dtd. 14-12-2017 [The Assam GST (Twelfth Amendment) Rules, 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 Assam GST Rules.

Therefore, in exercise of the powers conferred by section 168 of the Assam Goods and Services Tax Act, 2017 (Assam Act XXVIII of 2017) (hereinafter referred to as ‘the said 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.

(A). Form and Manner of Application to the Authority for Advance Ruling

- (1) An application for obtaining an advance ruling under sub-section (1) of section 97 of the said 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 Rs. 5000/- (Rupees five thousand) which is to be deposited online by the applicant, in the manner specified under section 49 of the said 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 said Act.
- (2) 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/- (Rupees five thousand) each under the Central Goods and Services Act, 2017 (hereinafter referred to as “the CGST Act”) and the said 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.

- (3) 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 said Act.

(B). Form and Manner of Appeal to the Appellate Authority for Advance Ruling

- (1). An appeal against the advance ruling issued under sub-section (6) of section 98 of the said 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 Rs, 10,000/- (Rupees ten thousand) to be deposited online, in the manner specified in section 49 of the said 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 said Act. The payment of fee shall be made as detailed in para (A) (2) above.
- (2). An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the said 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 said 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 may be.
- (3). 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 (A) (3) above.

(4). 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.

(5). 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.

This Circular is clarificatory in nature and not meant for any interpretation of provisions of the Act and rules.


Sd/- Anurag Goel,
Commissioner of State tax, Assam,
Dispur, Guwahati

Memo No. CT/GST-15/2017/48-A

Dated Dispur the 22th December, 2017.

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 4) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 5) The Deputy Commissioner of State tax (All) for information and necessary action.
- 6) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- ✓ 7) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.


Commissioner of State tax, Assam,
Dispur, Guwahati