

# 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](#)

**Click each hyperlink above to know more.**

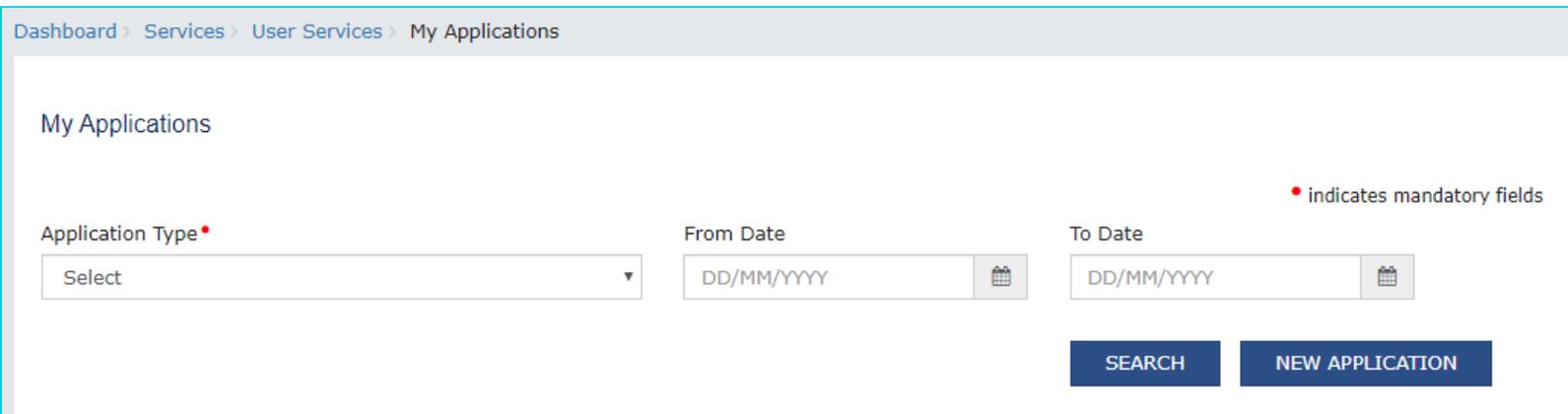
# A. Advance Ruling by Registered Taxpayers (FORM GST ARA-01)

To apply for advance ruling, perform the following steps:

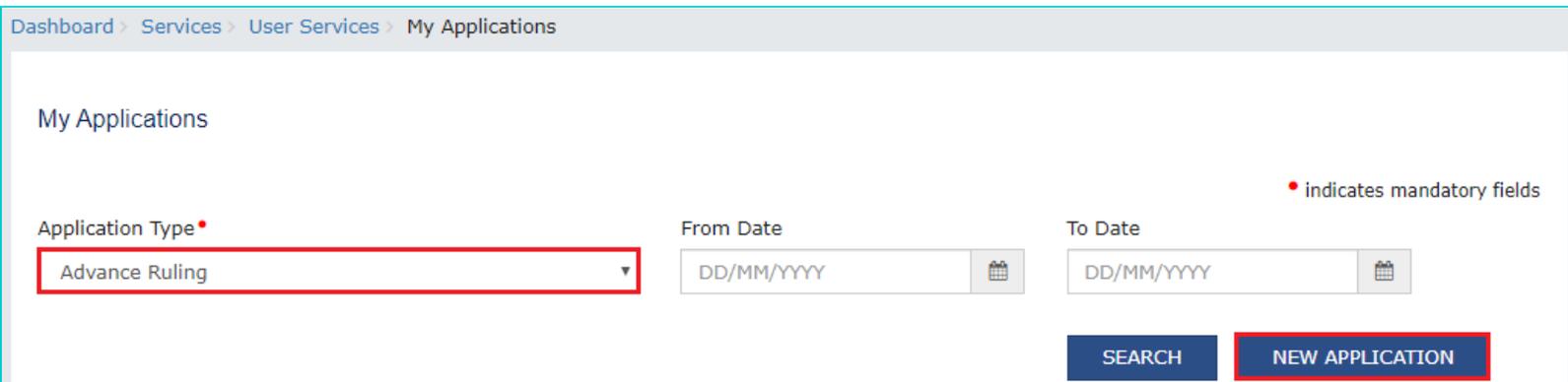
- 1. Access the www.gst.gov.in URL. The GST Home page is displayed. Login to the GST Portal with valid credentials i.e. your User Id and Password. Click the **Services > User Services > My Applications** option.



- 2. **My Applications** page is displayed.



- 3. Select the **Application Type** as Advance Ruling from the drop-down list. Click the **NEW APPLICATION** button.



4. Select the Act for which Advance Ruling application has to be filed. On selection of respective head, fees amount will accordingly get reflected for making payment.

**Note:**

- If there is not sufficient balance in Electronic 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.
- If sufficient balance is available in Electronic 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.
- Fees for Advance Ruling application under CGST and SGST for Normal taxpayer and for OIDAR taxpayer under IGST is as per prescribed fee under the law. On selection of respective heads, fees amount will accordingly get reflected for making payment.

5(a). In case of Normal taxpayer, fees has to be paid for Advance Ruling Application under CGST and SGST heads.

**Note:** The respective amount, to be paid, will be auto calculated based on selection of SGST/CGST heads, as the case may be.

Dashboard > Services > User Services > My Applications > New Application

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	3500.00	1500.00
CGST	5000.00	3000.00	2000.00
IGST	-	1500.00	-
<b>Total (in ₹)</b>	<b>10000.00</b>	<b>8000.00</b>	<b>3500.00</b>

**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.
3. Presently fees for Advance Ruling Application is ₹5000/- each under CGST & SGST for Normal taxpayer and ₹5000/- for OIDAR taxpayer under IGST. On selection of respective head, fees amount will accordingly get reflected for making payment.

5(b). In case of OIDAR taxpayer, fees has to be paid for Advance Ruling Application under IGST head.

**Note:** For an OIDAR taxpayer, only IGST payment tab would be enabled by default and would be non-editable. The respective amount, to be paid, will be auto calculated based on selection of IGST head.

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	-	3500.00	-
CGST	-	3000.00	-
IGST	5000.00	1500.00	3500.00
Total (in ₹)	5000.00	8000.00	3500.00

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.
3. Presently fees for Advance Ruling Application is ₹5000/- each under CGST & SGST for Normal taxpayer and ₹5000/- for OIDAR taxpayer under IGST. On selection of respective head, fees amount will accordingly get reflected for making payment.

6. The **Create Challan** page is displayed. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS. Click the **GENERATE CHALLAN** button.

**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.

## Tax Liability

	Tax ( ₹ )	Interest ( ₹ )	Penalty ( ₹ )	Fees ( ₹ )	Other ( ₹ )	Total ( ₹ )
CGST(0005)				2000		2,000
IGST(0008)				0		0
CESS(0009)						0
Delhi SGST(0006)				1500		1,500
<b>Total Challan Amount:</b>	₹ 3,500 /-					
<b>Total Challan Amount (In Words):</b>	Rupees Three Thousand Five hundred Only					

## Payment Modes \*

<input type="checkbox"/> E-Payment
<input type="checkbox"/> Over The Counter
<input checked="" type="checkbox"/> NEFT/RTGS <span style="color: green;">✓</span>

[GENERATE CHALLAN](#)

7. The Challan is generated.

Challan successfully generated ✕

## GST Challan

CPIN 20100700000092	Challan Generation Date 15/10/2020 10:23:35	Challan Expiry Date 30/10/2020
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Mode of Payment :- E-Payment

## Details Of Taxpayer

GSTIN/Other Id 07ALYPD6528P2Z6	Email Address aXXXXXXXX@XXXXXXXXXom	Mobile Number 8XXXXX3863
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Name Gyanendra Prakash Dwivedi	Address XXXXXXXXXX Delhi,110005
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## Details of Deposit

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)	0	0	0	2,000	0	2,000
IGST(0008)	0	0	0	0	0	0
CESS(0009)	0	0	0	0	0	0
Delhi SGST(0006)	0	0	0	1,500	0	1,500
<b>Total Challan Amount:</b>	<b>₹ 3,500 /-</b>					
<b>Total Challan Amount (In Words):</b>	<b>Rupees Three Thousand Five hundred Only</b>					

Select Mode of E-Payment \*

 Preferred Banks

 Net Banking



**ⓘ If amount is deducted from bank account and not reflected in electronic cash ledger, you may raise grievance under "Services>Payments>Grievance against payment(GST PMT-07)"**

**ⓘ \*Awaiting Bank Confirmation: For e-payment mode of payment, if the maker has made a transaction and checker approval is not communicated by bank to GST System.**

**ⓘ \*Awaiting Bank Clearance: For OTC mode of payment, if bank has acknowledged the challan but remittance confirmation is not communicated by bank to GST System.**

**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.

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.](#)

8. After a successful payment, user will be redirected to Advance Ruling Application page. Click **CREATE APPLICATION FOR ADVANCE RULING** to create application for Advance Ruling.

Dashboard > Services > User Services > My Applications > New Application

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	5000.00	Nil
CGST	5000.00	5000.00	Nil
IGST	-	1500.00	-
<b>Total (in ₹)</b>	<b>10000.00</b>	<b>11500.00</b>	<b>Nil</b>

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.
3. Presently fees for Advance Ruling Application is ₹5000/- each under CGST & SGST for Normal taxpayer and ₹5000/- for OIDAR taxpayer under IGST. On selection of respective head, fees amount will accordingly get reflected for making payment.

9. Advance ruling Application page opens. Under **Correspondence Address** section, enter your address details such as Building no./Flat no., Name of the premises/Building, Floor no., Road/Street, City/Town/Locality/Village. Select **State, District** from drop down menu and enter the **PIN** Code.

**Note:** 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.

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

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

**Note:** Basis the act selected in previous screen for which Advance Ruling application has to be filed, Act will get auto-populated under "Application Filed For" section.

Application Type	GSTIN/UIN/Temporary ID	Legal Name	Status of the Applicant
Advance Ruling Application	07ALYPD6528P2Z6	Gyanendra Prakash Dwivedi	Registered

• indicates mandatory fields

Application Filed For

- SGST
- CGST

Correspondence Address (  Same as Registered Address )

Building No./ Flat No. • <input type="text" value="1"/>	Name of the Premises/Building <input type="text"/>	Floor No. <input type="text"/>
Road/Street • <input type="text" value="MG"/>	City/Town/Locality/Village • <input type="text" value="ECITY"/>	
State • <input type="text" value="Delhi"/>	District • <input type="text" value="Central Delhi"/>	PIN Code • <input type="text" value="110005"/>

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

<input checked="" type="checkbox"/> Factory/Manufacturing	<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> Service Recipient
<input checked="" type="checkbox"/> Wholesale Business	<input type="checkbox"/> Service Provision	<input type="checkbox"/> EOU/STP/EHTP
<input type="checkbox"/> Retail Business	<input type="checkbox"/> Office/Sale Office	<input type="checkbox"/> Sez
<input type="checkbox"/> Warehouse/Deport	<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Input Service Distributor(ISD)
<input type="checkbox"/> Works Contract	<input type="checkbox"/> OIDAR	<input type="checkbox"/> Others

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

<input checked="" type="checkbox"/> Classification of goods and/or services or both
<input checked="" type="checkbox"/> Applicability of a notification issued under the provisions of the Act
<input type="checkbox"/> Determination of time and value of supply of goods or services or both
<input type="checkbox"/> Admissibility of input tax credit of tax paid or deemed to have been paid
<input type="checkbox"/> Determination of the liability to pay tax on any goods or services or both
<input type="checkbox"/> 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 \*

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.

### Upload Supporting Documents

Enter Document Description

No file chosen

- ❗ Only PDF file format is allowed.
- ❗ Maximum file size for upload is 5MB.
- ❗ 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  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 \*

Designation / Status

Date

[BACK](#)

[PREVIEW](#)

[PROCEED TO FILE](#)

**Note:** You can upload only PDF file with maximum file size of 5 MB for upload.

12. You need to upload details of Advance Ruling Application in the word template provided on the Portal. To download the template for Advance Ruling Application, Click **Download Template**.

## Details of Advance Ruling Application

Upload the Filled Template \*

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.

13. Advance Ruling Template.docx will be downloaded in Downloads folder. Click **Enable Editing**.

File Tools View AdvanceRulingTemplate.docx (Protected View) - Word

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. [Enable Editing](#)



### Goods and Services Tax

**Form GST ARA -01**  
[See Rule 98]  
Application Form for Advance Ruling

\* Indicates mandatory fields

*1. GSTIN Number if any/User-id	Click or tap here to enter text.
*2. Legal Name of applicant	Click or tap here to enter text.
3. Trade Name of applicant	Click or tap here to enter text.
*4. Status of the applicant (registered/un-registered)	Click or tap here to enter text.

**\*5. Registered Address**

Building No./Flat No.	Click or tap here to enter text.
Name of the Premises/Building	Click or tap here to enter text.
Floor No.	Click or tap here to enter text.
Road / Street	Click or tap here to enter text.
Locality / Village	Click or tap here to enter text.
State	Select a State
City / District	Click or tap here to enter text.
Pincode	Click or tap here to enter text.

**\*6. Correspondence Address** ( Check if same as Registered Address)

Building No./Flat No.	Click or tap here to enter text.
Name of the Premises/Building	Click or tap here to enter text.
Floor No.	Click or tap here to enter text.
Road / Street	Click or tap here to enter text.
Locality / Village	Click or tap here to enter text.
State	Select a State
City / District	Click or tap here to enter text.
Pincode	Click or tap here to enter text.

*7. Mobile Number (with STD/ISD Code)	Click or tap here to enter text.
*8. Telephone Number (with STD/ISD Code)	Click or tap here to enter text.
*9. Email Address	Click or tap here to enter text.
10. Jurisdiction Authority	Name, designation, address.

**\*11. Details of Authorized Representative**

First Name	Click or tap here to enter text.
Middle Name	Click or tap here to enter text.
Last Name	Click or tap here to enter text.
Email Address	Click or tap here to enter text.
Mobile Number (with STD/ISD Code)	Click or tap here to enter text.
Telephone Number (with STD/ISD Code)	Click or tap here to enter text.

**\*12. Nature of activity(s) (proposed/present) in respect of which Advance Ruling sought**

A. Category

<input type="checkbox"/> Factory/Manufacturing	<input type="checkbox"/> Wholesale Business	<input type="checkbox"/> Retail Business
<input type="checkbox"/> Warehouse/Depot	<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> Service Provision
<input type="checkbox"/> Office/Sale Office	<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Service Recipient
<input type="checkbox"/> EOU/STP/EHTP	<input type="checkbox"/> SEZ	<input type="checkbox"/> Input Service Distributor(ISD)
<input type="checkbox"/> Works Contract		

Screens 1-2 of 5

14(a). Update the template with required information.



# Goods and Services Tax

Form GST ARA -01

[See Rule 98]

Application Form for Advance Ruling



\* indicates mandatory fields

*1.GSTIN Number if any/User-id	07ALYPD6528P2Z6
*2.Legal Name of applicant	Gyanendra Prakash Dwivedi
3. Trade Name of applicant	Click or tap here to enter text.
*4.Status of the applicant[registered/un-registered]	registered

\*5. Registered Address

Building No./Flat No.	1
Name of the Premises/Building	Click or tap here to enter text.
Floor No.	Click or tap here to enter text.
Road / Street	MG
Locality / Village	ECITY

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

## Details of Advance Ruling Application

Upload the Filled Template \*

[Choose File](#) No file chosen

[Download Template](#)

**i** Only PDF file format is allowed.

**i** Maximum file size for upload is 5MB.

**i** [Click here](#) to view the steps for converting the filled application Word template to PDF file format.

14(c). Click Save As and Choose the folder to save the Advance Ruling Template in pdf format.



Info

New

Open

Save

Save As

Print

Share

Export

Close

Account

Options

# Save As



Sites - Infosys Limited  
Pallavi\_Paithankar@ad.Infosys.com



SharePoint



This PC

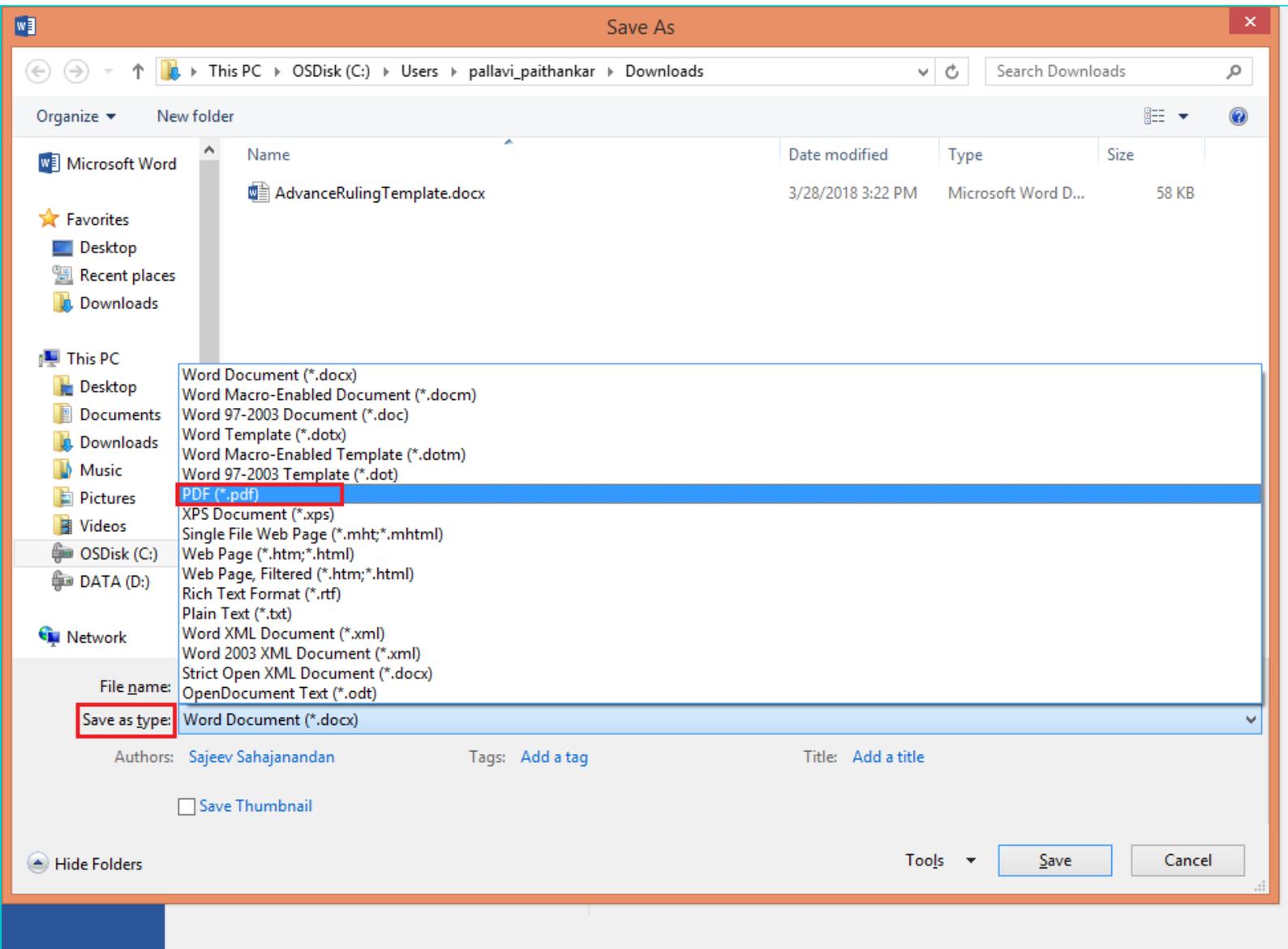


Add a Place

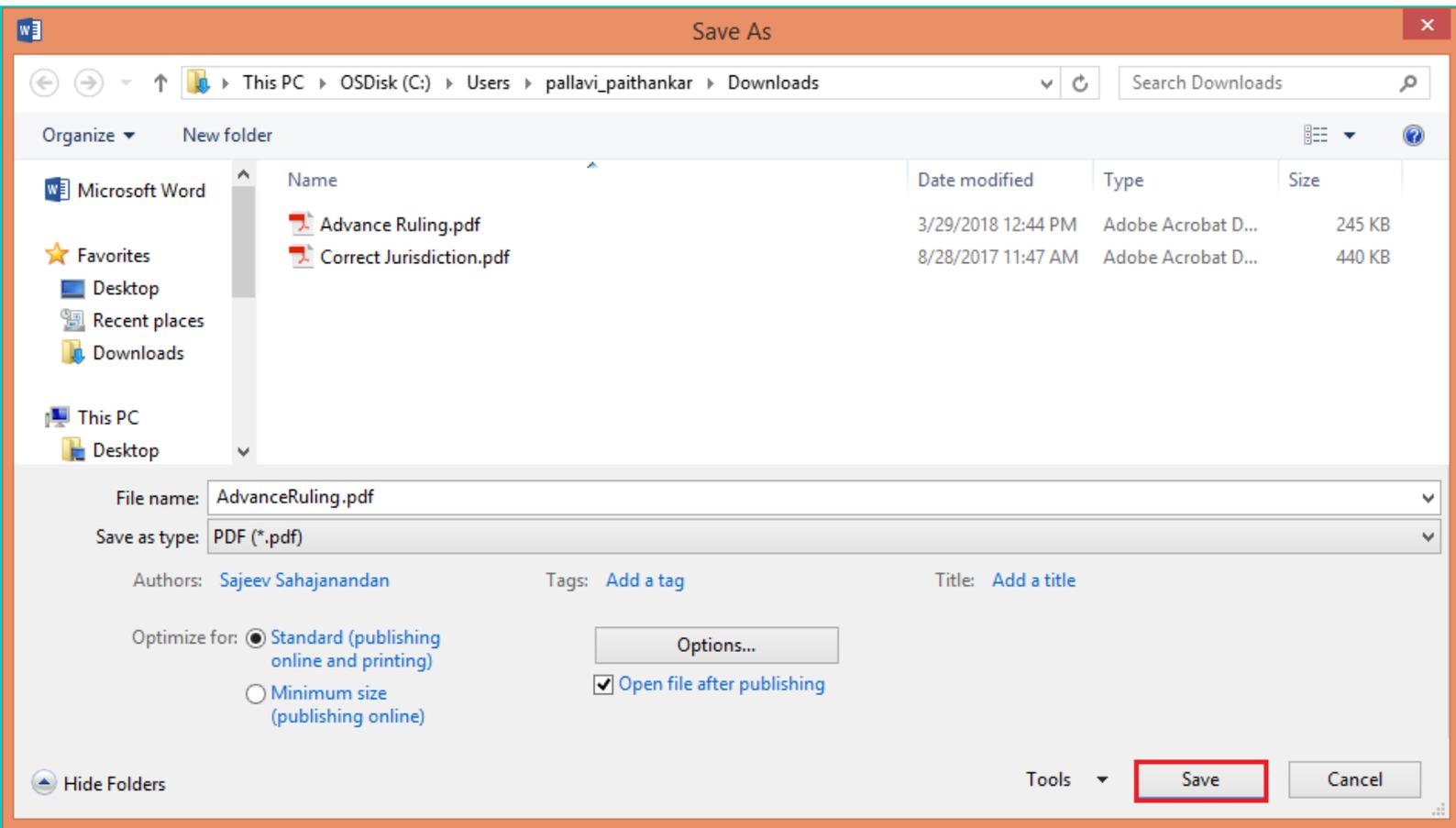


Browse

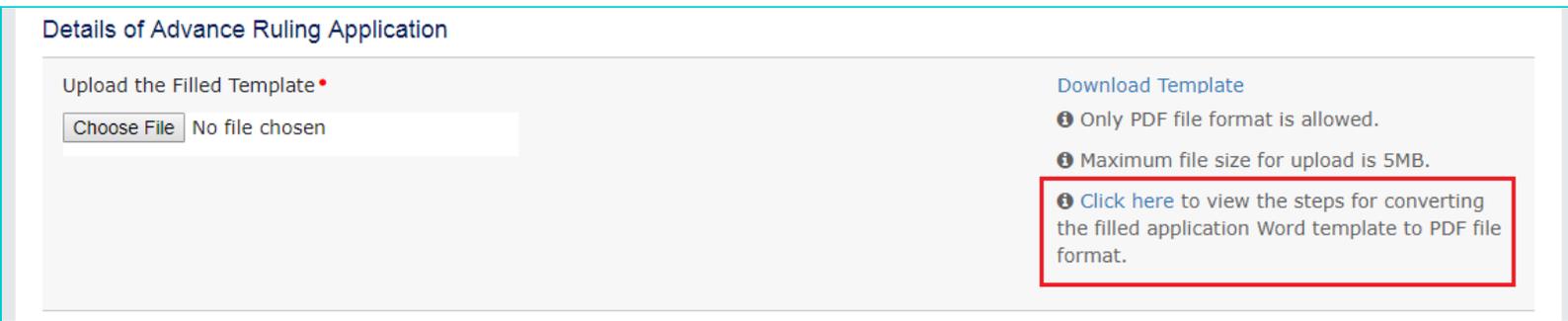
14(d). Select **Save As Type** to PDF (\*.pdf).



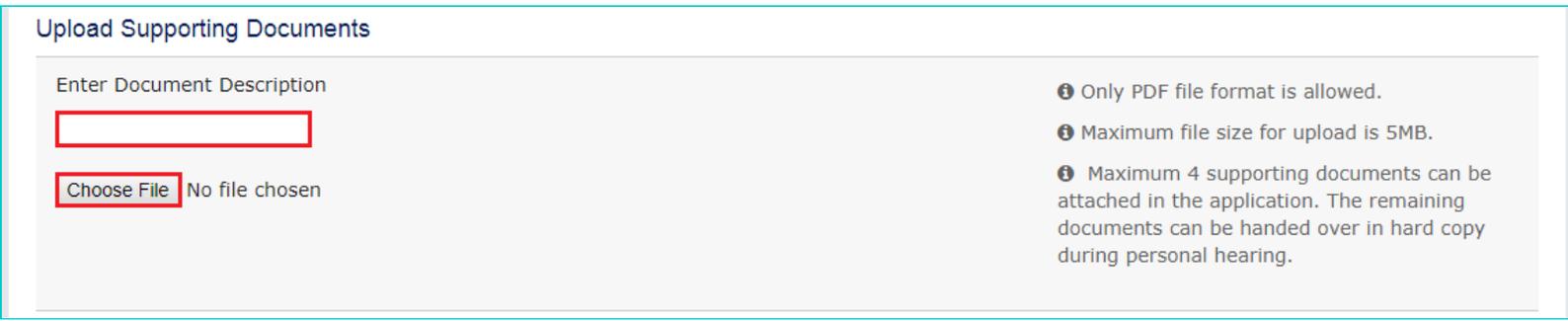
14(e). Click **SAVE**.



14(f). You can click the **click here** link to view the steps for converting the filled application Word template to PDF file format.



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



16. After the document is uploaded, Click **ADD DOCUMENT** button to add the supporting document.

## Upload Supporting Documents

Enter Document Description

Supporting Document

ADD DOCUMENT

- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

17. Supporting Document is uploaded.

## Upload Supporting Documents

Enter Document Description

Choose File No file chosen



Supporting Document: Supporting Document.pdf

- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

### Note:

- You can upload only PDF file with maximum file size for upload of as 5 MB.
- A maximum of 4 supporting documents in PDF format can be attached to the application for upload. The remaining documents, if any, can be handed over in hard copy during personal hearing.

18. Under **Declaration** and **Verification**, select both the checkboxes.

19. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory. **Name**, **Son/Daughter/Wife of** and **Designation** fields gets auto-populated.

20. In the **Place** field, enter the place where the form is filed. Once Name of Authorized Signatory and Place is updated, **Designation/Status** and **Date** is auto-populated.

Dashboard > Services > User Services > My Applications > New Application > Advance Ruling Application

Application Type	GSTIN/UIN/Temporary ID	Legal Name	Status of the Applicant
Advance Ruling Application	07ALYPD6528P2Z6	Gyanendra Prakash Dwivedi	Registered

• indicates mandatory fields

Application Filed For

- SGST
- CGST

Correspondence Address (  Same as Registered Address )

Building No./ Flat No. \*

1

Name of the Premises/Building

Floor No.

Road/Street \*

MG

City/Town/Locality/Village \*

ECITY

State \*

Delhi

District \*

Central Delhi

PIN Code \*

110005

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

- |   |   |   |
|---|---|---|
| <input checked="" type="checkbox"/> Factory/Manufacturing | <input type="checkbox"/> Bonded Warehouse   | <input type="checkbox"/> Service Recipient              |
| <input checked="" type="checkbox"/> Wholesale Business    | <input type="checkbox"/> Service Provision  | <input type="checkbox"/> EOU/STP/EHTP                   |
| <input type="checkbox"/> Retail Business                  | <input type="checkbox"/> Office/Sale Office | <input type="checkbox"/> Sez                            |
| <input type="checkbox"/> Warehouse/Deport                 | <input type="checkbox"/> Leasing Business   | <input type="checkbox"/> Input Service Distributor(ISD) |
| <input type="checkbox"/> Works Contract                   | <input type="checkbox"/> OIDAR              | <input type="checkbox"/> Others                         |

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 \*



Advance Ruling.pdf



[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.

Upload Supporting Documents

Enter Document Description

No file chosen



Supporting Document: [Supporting Document.pdf](#)

**i** Only PDF file format is allowed.

**i** Maximum file size for upload is 5MB.

**i** 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  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\*

Designation / Status

Director

Date

15/10/2020

[BACK](#)

[PREVIEW](#)

[PROCEED TO FILE](#)

21. To preview the application before filing, click **PREVIEW**.

[Dashboard](#) > [Services](#) > [User Services](#) > [My Applications](#) > [New Application](#) > [Advance Ruling Application](#)

Application Type

Advance Ruling Application

GSTIN/UIN/Temporary ID

07ALYPD6528P2Z6

Legal Name

Gyanendra Prakash Dwivedi

Status of the Applicant

Registered

**\*** indicates mandatory fields

Application Filed For

- **SGST**
- **CGST**

Correspondence Address (  Same as Registered Address )

Building No./ Flat No.\*

Name of the Premises/Building

Floor No.

Road/Street \*

MG

City/Town/Locality/Village \*

ECITY

State \*

Delhi

District \*

Central Delhi

PIN Code \*

110005

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

- |   |   |   |
|---|---|---|
| <input checked="" type="checkbox"/> Factory/Manufacturing | <input type="checkbox"/> Bonded Warehouse   | <input type="checkbox"/> Service Recipient              |
| <input checked="" type="checkbox"/> Wholesale Business    | <input type="checkbox"/> Service Provision  | <input type="checkbox"/> EOU/STP/EHTP                   |
| <input type="checkbox"/> Retail Business                  | <input type="checkbox"/> Office/Sale Office | <input type="checkbox"/> Sez                            |
| <input type="checkbox"/> Warehouse/Deport                 | <input type="checkbox"/> Leasing Business   | <input type="checkbox"/> Input Service Distributor(ISD) |
| <input type="checkbox"/> Works Contract                   | <input type="checkbox"/> OIDAR              | <input type="checkbox"/> Others                         |

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](#)

- i** Only PDF file format is allowed.
- i** Maximum file size for upload is 5MB.
- i** [Click here](#) to view the steps for converting the filled application Word template to PDF file format.

Upload Supporting Documents

Enter Document Description

[Choose File](#) No file chosen

- i** Only PDF file format is allowed.
- i** Maximum file size for upload is 5MB.
- i** Maximum 4 supporting documents can be attached in the



Supporting Document: Supporting Document.pdf



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  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 \*

Designation / Status

Director

Date

15/10/2020

BACK

PREVIEW

PROCEED TO FILE

22. **Advance Ruling.pdf** file will be downloaded. Open the pdf file and check if all the details are correctly updated.

## Advance Ruling Application

**Application Type**  
Advance Ruling Application

**GSTIN/User ID**  
07ALYPD6528P2Z6

**Legal Name**  
Gyanendra Prakash Dwivedi

**Status of the Applicant**  
Registered

**Application filed for:**  
SGST, CGST

**Correspondence Address:** (  Same as Registered Address)

Building No. / Flat No.	Name of Premises/Building	Floor No.
1	-	-

Road / Street	City/Town/Locality/Village
MG	ECITY

State	District	Pin Code
Delhi	Central Delhi	110005

**Nature of the activity(s)(proposed/present) in respect of which Advance Ruling Sought**

Factory/Manufacturing

Wholesale Business

**Issue/s on which advance ruling required**

Classification of goods and/or services or both

Applicability of a notification issued under the provisions of the Act

**Details of Advance Ruling Application**

Advance Ruling Application

**Supporting Documents**

Supporting Document

**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 details:**

- I, Gyanendra Dwivedi, son/daughter/wife of Om Prakash Dwivedi 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 Director (designation) and that I am competent to make this application and verify it.

**Name of Primary/ other Authorized Signatory**  
Gyanendra Dwivedi[ALYPD6528P]

**Place**  
Delhi

**Designation / Status**  
Director

**Date**  
15/10/2020

23. Click **PROCEED TO FILE**.

Application Type	GSTIN/UIN/Temporary ID	Legal Name	Status of the Applicant
Advance Ruling Application	07ALYPD6528P2Z6	Gyanendra Prakash Dwivedi	Registered

• indicates mandatory fields

Application Filed For

- **SGST**
- **CGST**

Correspondence Address (  Same as Registered Address )

Building No./ Flat No. • <input type="text" value="1"/>	Name of the Premises/Building <input type="text"/>	Floor No. <input type="text"/>
Road/Street • <input type="text" value="MG"/>	City/Town/Locality/Village • <input type="text" value="ECITY"/>	
State • <input type="text" value="Delhi"/>	District • <input type="text" value="Central Delhi"/>	PIN Code • <input type="text" value="110005"/>

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

<input checked="" type="checkbox"/> Factory/Manufacturing	<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> Service Recipient
<input checked="" type="checkbox"/> Wholesale Business	<input type="checkbox"/> Service Provision	<input type="checkbox"/> EOU/STP/EHTP
<input type="checkbox"/> Retail Business	<input type="checkbox"/> Office/Sale Office	<input type="checkbox"/> Sez
<input type="checkbox"/> Warehouse/Deport	<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Input Service Distributor(ISD)
<input type="checkbox"/> Works Contract	<input type="checkbox"/> OIDAR	<input type="checkbox"/> Others

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

<input checked="" type="checkbox"/> Classification of goods and/or services or both
<input checked="" type="checkbox"/> Applicability of a notification issued under the provisions of the Act
<input type="checkbox"/> Determination of time and value of supply of goods or services or both
<input type="checkbox"/> Admissibility of input tax credit of tax paid or deemed to have been paid
<input type="checkbox"/> Determination of the liability to pay tax on any goods or services or both
<input type="checkbox"/> Whether applicant is required to be registered under the Act
<input type="checkbox"/> 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 \*



Advance Ruling.pdf



### Download Template

- 1 Only PDF file format is allowed.
- 2 Maximum file size for upload is 5MB.
- 3 [Click here](#) to view the steps for converting the filled application Word template to PDF file format.

## Upload Supporting Documents

Enter Document Description

No file chosen



Supporting Document: [Supporting Document.pdf](#)



- 1 Only PDF file format is allowed.
- 2 Maximum file size for upload is 5MB.
- 3 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  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 \*

Designation / Status

Director

Date

15/10/2020

BACK

PREVIEW

PROCEED TO FILE

24. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC** button.

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary ID
Advance Ruling Application	Gyanendra Prakash Dwivedi	07ALYPD6528P2Z6



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

🔔 DSC is compulsory for Companies & LLP

🔔 Facing problem using DSC? [Click here for help](#)

SUBMIT WITH DSC

SUBMIT WITH EVC

25. Once the Verification is completed, fee amount will be auto debited from the cash ledger, ARN will be generated and status will change to "Filed". A message will also pop up as "Application for Advance Ruling is submitted successfully" and an acknowledgement would be generated. The Acknowledgement can be downloaded by clicking the **DOWNLOAD** button.

**Note:** An SMS and e-mail will be sent to the applicant on the successful filing of Advance Ruling Application.

✔ Application for Advance Ruling is submitted successfully!

[Go To My Applications](#)

## Acknowledgement

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

Application Reference No. (ARN)	AD071020000097W
Date of filing	15/10/2020
Time of filing	10:16:45 AM
Goods and Services Tax Identification Number(GSTIN)	07ALYPD6528P2Z6
Legal Name	Gyanendra Prakash Dwivedi
Trade Name(If available)	AutomationsTest
Advance Ruling Authority	Delhi Authority for Advance Ruling
Filed By	Gyanendra Dwivedi
Form No.	GST ARA-01
Form Description	Application for Advance Ruling
Payment Reference Number	IP0710200000028

**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](http://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**



Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Registration Ledgers Returns Payments User Services Refunds

My Saved Applications

My Applications

View/Download Certificates

View Notices and Orders

View My Submissions

Contacts

Search HSN / Service Classification Code

Holiday List

Feedback

Grievance / Complaints

Generate User Id for Advance Ruling

Furnish Letter of Undertaking (LUT)

View My Submitted LUTs

Locate GST Practitioner (GSTP)

Engage / Disengage GST Practitioner (GSTP)

ITC02-Pending for action

View Additional Notices/Orders

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**.

Dashboard > Services > User Services > My Applications

## My Applications

Application Type • indicates mandatory fields

Select

Select

Advance Ruling

Intimation of Voluntary Payment - DRC-03

Letter Of Undertaking

Appeal to Appellate Authority

Application for rectification of order

Application for Deferred Payment/Payment in Instalments

Recovery Cases

REFUNDS

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH

NEW APPLICATION

**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.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Pending For Order</b>
-------------------------------	--	--	------------------------------------

APPLICATIONS  
NOTICES  
REPLIES  
ORDERS  
RECTIFICATION  
ADDITIONAL DOCUMENT

PRN: IP2407180000063 **Date Of Debit: 31/07/2018**

Type of Document	Action
Advance Ruling Application	<a href="#">View</a>

[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](http://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.

Skip to Main Content A+ A-

Goods and Services Tax Login

Home Services GST Law Downloads Search Taxpayer Help e-Way Bill System

Registration Payments **User Services** Refunds

Contacts Search HSN / SAC  
Holiday List **Cause List**  
Search Office Addresses Feedback  
Grievance / Complaints Locate GST Practitioner (GSTP)  
Generate User Id for Advance Ruling

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

## Cause List

• indicates mandatory fields

Type of Authority •

State •

Jurisdiction

Date

SEARCH

4. From the Type of Authority drop-down list, select **Authority for Advance Ruling (u/s 96)** or **Appellate Authority for Advance Ruling (u/s 99)**.

## Cause List

• indicates mandatory fields

Type of Authority •

- Select
- Authority for Advance Ruling (u/s 96)
- Appellate Authority for Advance Ruling (u/s 99)
- Appellate Authority (u/s 107)

State •

Date

SEARCH

5. From the **State** drop-down list, select **State** in which Application was filed.
6. From the **Jurisdiction** drop-down list, select **Jurisdiction** in which Application was filed. This is not mandatory field.
7. Select **Date**.
8. Click **SEARCH** and Cause List of the day will be displayed. In case of no hearing scheduled for the day, following message will appear "No hearings are scheduled for date".

## Cause List

• indicates mandatory fields

Type of Authority •

State •

Jurisdiction

Date

SEARCH

No hearings are scheduled for date - 13/08/2018

**Note:** In case you don't select any date, System will search and display the Cause List of the current day.

## D. View Application Details based on which the Case was created

To view Application Details based on which this Case was created, perform following steps:

1. On the **Case Details** page of that particular application, select the **APPLICATIONS** tab, if it is not selected by default. This tab provides you an option to view the filed application in PDF mode. The PRN (Payment Reference Number) along with Date of Debit and Status of Applicant is also displayed here

Dashboard > Services > User Services > My Applications > **Case Details**

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Pending For Order</b>
-------------------------------	--	--	------------------------------------

<b>APPLICATIONS</b>	<b>PRN:</b> IP2407180000063	<b>Date Of Debit:</b> 31/07/2018
NOTICES		
REPLIES		
ORDERS		
RECTIFICATION		
ADDITIONAL DOCUMENT		

Type of Document	Action
Advance Ruling Application	<a href="#">View</a>

2. Click the **View** link under Action to download and view the application in PDF mode.

[Go back to the Main Menu](#)

## E. View Issued Notices and File Reply

To view issued Notices and File your Reply, perform following steps:

1. On the **Case Details** page of that particular application, select the **NOTICES** tab. This tab displays all the notices (Hearing/Adjournment) issued by AAR or AAAR.

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Pending For Order</b>
-------------------------------	--	--	------------------------------------

APPLICATIONS
<b>NOTICES</b>
REPLIES
ORDERS
RECTIFICATION
ADDITIONAL DOCUMENT

Notice No	Subject	Issued On	Issued By	Action
<a href="#">ZA2408180000490</a>	Advance ruling order	11/08/2018	Gujarat Authority for Advance Ruling	<a href="#">Reply</a>
<a href="#">ZA2408180000505</a>	Advance Ruling Void	14/08/2018	Gujarat Authority for Advance Ruling	<a href="#">Reply</a>

10	25	50	100
----	----	----	-----

**Note:**

Following types of Notices can be issued against the filed Applications related to Advance Ruling:

Notices Issued by Authority for Advance Ruling (AAR)	Notices Issued by Appellate Authority for Advance Ruling (AAAR)
<ul style="list-style-type: none"> <li>• Notice of Personal Hearing for Admitting or Rejecting Filed Application seeking Advance Ruling</li> <li>• Notice of Adjournment</li> <li>• Notice of Personal Hearing in respect of rectification application</li> <li>• Notice of Personal Hearing in respect of Sua Moto rectification</li> <li>• Notice of Personal Hearing in respect of declaring advance ruling order void</li> </ul>	<ul style="list-style-type: none"> <li>• Notice of Personal Hearing for Admitting or Rejecting Appeals</li> <li>• Notice of Adjournment</li> <li>• Notice of Personal Hearing in respect of in respect of reference application</li> <li>• Notice of Personal Hearing in respect of rectification application</li> <li>• Notice of Personal Hearing in respect of Sua Moto rectification</li> <li>• Notice of Personal Hearing in respect of declaring advance ruling order void</li> </ul>

2. Click **Reply** hyperlink in the **Action** column against the Notice for which reply is to be filed.

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Pending For Order</b>
-------------------------------	--	--	------------------------------------

- APPLICATIONS
- NOTICES
- REPLIES
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT

Notice No	Subject	Issued On	Issued By	Action
ZA2408180000490	Advance ruling order	11/08/2018	Gujarat Authority for Advance Ruling	Reply
ZA2408180000505	Advance Ruling Void	14/08/2018	Gujarat Authority for Advance Ruling	Reply

10	25	50	100
----	----	----	-----

3. **Reply** application is displayed. Application Details and your details are auto-populated. The remaining details must be filled manually. To go to the previous page, you can click **BACK**.

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Pending For Order</b>
-------------------------------	--	--	------------------------------------

- APPLICATIONS
- NOTICES
- REPLIES
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT

• indicates mandatory fields

#### Application Details

Notice No <input type="text" value="ZA2408180000490"/>	Application Type <b>Reply</b>
---	----------------------------------

#### Details of Respondent

Legal Name of the Respondent <input type="text" value="PRAVINBHAI KALIDAS MISTRY"/>	Trade Name of the Respondent <input type="text" value="SUN LIGHT(Paldi)"/>	Status of the Respondent <input type="text" value="Registered"/>
--	---	---

#### Contact Details of Respondent

Email Id of the Respondent <input type="text" value="dhanashree.harode@infosys.com"/>	Mobile Number of the Respondent <input type="text" value="9513107112"/>
--	--

#### Details of Reply •

Upload the filled template <input style="border: 2px solid red;" type="button" value="Choose File"/> No file chosen	<div style="border: 2px solid red; padding: 2px; display: inline-block;">Download Template</div> ⓘ Click here to view the steps for converting the filled application Word template to PDF file format.  ⓘ Only PDF file format is allowed.  ⓘ Maximum file size for upload is 5MB.
--	--

#### Upload Supporting Documents

Enter Document Description <input style="border: 2px solid red;" type="text"/> <input style="border: 2px solid red;" type="button" value="Choose File"/> No file chosen	ⓘ Maximum 4 supporting documents can be attached in the application. The remaining documents can
---	--

Choose File to file chosen

be handed over in hard copy during personal hearing.

- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.

**Verification** \*

I [redacted] son/daughter/wife of [redacted] 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 [redacted] (designation) and that I am competent to make this application and verify it.

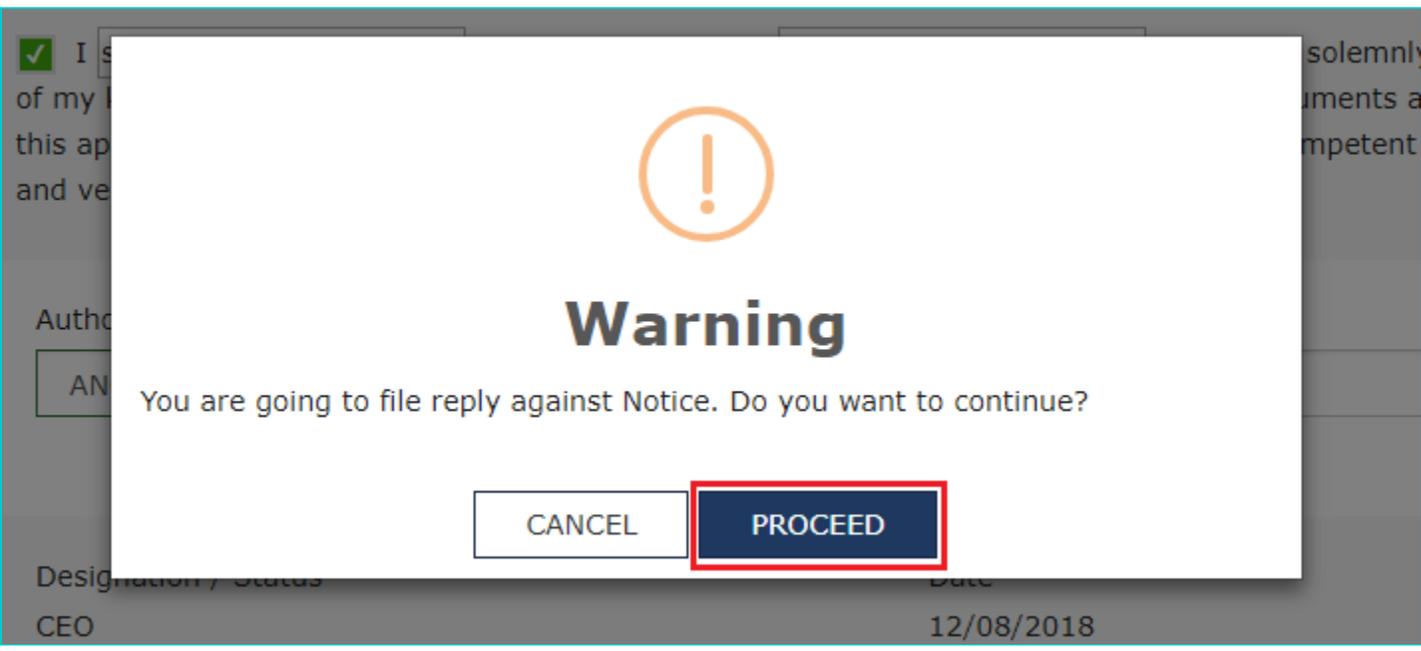
Authorized Signatory \* Place \*

Select Enter Place

Designation / Status Date

BACK PREVIEW PROCEED TO FILE

- Click **Download Template** to download and manually fill details of Reply and then upload the converted PDF using **Choose File** button under **Details of Reply** field.
- If required, you can also upload supporting documents. This is not a mandatory field. To upload, first fill **Enter Document Description** field and then click **Choose File** to upload them.
- Enter **Verification** details and click **PREVIEW** to download and review your Reply. Once you are satisfied, click **PROCEED TO FILE**.
- A Warning message popup is displayed. Click **PROCEED**.



- Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

## APPLICATION TYPE

Advance Ruling Application

## LEGAL NAME

PRAVINBHAI KALIDAS MISTRY

## GSTIN/UIN/Temporary ID

24ABCPM8147P1Z6



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- ❗ DSC is compulsory for Companies & LLP
- ❗ Facing problem using DSC? [Click here for help](#)

[SUBMIT WITH DSC](#)[SUBMIT WITH EVC](#)

9. **Acknowledgement** page is displayed. Click **OK**.

Your reply has been filed against Notice No. ZA240818000049O dated 11/08/2018. Your Reply Reference No. is ZA240818000064W dated 12/08/2018.

[OK](#)

**Note:** You will also receive an email acknowledging receipt of this Counter reply, along with generated Reply Reference Number.

10. GST System automatically directs you to the REPLIES tab where the reply you just filed will be displayed in a table. Also, system generated email is automatically sent to the JO/CO intimating them about successful submission of the reply and the generated Reply Reference Number.

ARN  
AD2407180001120GSTIN/UIN/Temporary ID  
24ABCPM8147P1Z6Date Of Application/Case Creation  
31/07/2018Status  
Pending For Order

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT

Reply No.

Notice No.

Filed By

Date of Reply

Supporting Documents

ZA240818000064W

ZA2408180000490

self

12/08/2018

NA

10

25

50

100

**Note:** Once the reply is submitted, the Reply link in the NOTICES tab will get disabled. You can submit only one reply per each Notice.

ARN  
AD2407180001120GSTIN/UIN/Temporary ID  
24ABCPM8147P1Z6Date Of Application/Case Creation  
31/07/2018Status  
Pending For Order

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT

Notice No

Subject

Issued On

Issued By

Action

ZA2408180000490

Advance ruling order

11/08/2018

Gujarat Authority for Advance Ruling

NA

ZA2408180000505

Advance Ruling Void

14/08/2018

Gujarat Authority for Advance Ruling

Reply

10

25

50

100

[Go back to the Main Menu](#)

## F. View Replies/Counter-replies Filed by Self or Concerned Officer (CO)/Jurisdiction Officer (JO)

To view Replies/Counter-replies Filed by Self or Concerned Officer (CO)/Jurisdiction Officer (JO), perform following steps:

1. On the **Case Details** page of that particular application, select the **REPLIES** tab. This tab displays the replies filed by either yourself or the counter replies by the CO and/or JO, against the Notice issued by Authority.

ARN <b>AD240718000083H</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>19/07/2018</b>	Status <b>Rectification Submitted</b>
-------------------------------	--	--	--

- APPLICATIONS
- NOTICES
- REPLIES
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT

Reply No.	Notice No.	Filed By	Date of Reply	Supporting Documents
<a href="#">ZA240718000255T</a>	<a href="#">ZA240718000252Z</a>	Jurisdictional Officer/ Concerned Officer	19/07/2018	5120kb (1) (1) (1) (1) (1).pdf Acknowledgement (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1).pdf Acknowledgement (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1).pdf Acknowledgement (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1).pdf
<a href="#">ZA240718000268M</a>	<a href="#">ZA2407180002511</a>	self	19/07/2018	exact_5mb (2) (1) (2).pdf exact_5mb (2) (1) (1).pdf Reply To Notice for Advance Ruling (4).pdf Counter Reply To Notice for Advance Ruling (8).pdf

10	25	50	100
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**Note:** Maximum 3 replies can be submitted against any Notice. 1 reply by Taxpayer, 1 Reply by Jurisdictional Officer and 1 reply by Concerned Officer.

2. Click the **Reply No.** hyperlinks to download the filed Replies. Click **Notice No.** hyperlinks to download the respective notice. You can also click document names in the **Supporting Documents** column to download and view the documents filed along with each reply.

ARN <b>AD240718000083H</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>19/07/2018</b>	Status <b>Rectification Submitted</b>
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APPLICATIONS
NOTICES
<b>REPLIES</b>
ORDERS
RECTIFICATION
ADDITIONAL DOCUMENT

Reply No.	Notice No.	Filed By	Date of Reply	Supporting Documents
<a href="#">ZA240718000255T</a>	<a href="#">ZA240718000252Z</a>	Jurisdictional Officer/ Concerned Officer	19/07/2018	<a href="#">5120kb (1) (1) (1) (1).pdf</a> <a href="#">Acknowledgement (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1).pdf</a> <a href="#">Acknowledgement (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1).pdf</a> <a href="#">Acknowledgement (1) (1) (1) (1) (1) (1) (1) (1) (1) (1) (1).pdf</a>
<a href="#">ZA240718000268M</a>	<a href="#">ZA2407180002511</a>	self	19/07/2018	<a href="#">exact_5mb (2) (1) (2).pdf</a> <a href="#">exact_5mb (2) (1) (1).pdf</a> <a href="#">Reply To Notice for Advance Ruling (4).pdf</a> <a href="#">Counter Reply To Notice for Advance Ruling (8).pdf</a>

10	25	50	100
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[Go back to the Main Menu](#)

### G (1). View ORDERS and File Appeal

This section of the document discusses the steps to view ORDERS and File Appeal. In case, you want to take other actions (such as, search application, view notices and file replies, view counter replies etc.) related to the Proceedings of all Advance Ruling-related Applications, click here -> [Go back to the Main Menu](#)

To view ORDERS and File Appeal, perform following steps:

1. Login to the GST Portal with valid credentials i.e. your User Id and Password. Click the **Services > User Services > My Applications >** Select "Advance Ruling" in the Application Type > select submission period in the **From Date** field and **To Date** field and click **SEARCH**. Click the ARN hyperlink you want to open. On the **Case Details** page of that particular application, select the **ORDERS** tab. This tab displays all the Orders issued by AAR or AAAR against this case. Click **File Appeal** hyperlink to initiate your Appeal Application. You can file an Appeal against only the Advance Ruling Order issued by AAR.

ARN <b>AD0708200002820</b>	GSTIN/UIN/Temporary ID <b>07ALYPD6528P2Z6</b>	Date Of Application/Case Creation <b>28/08/2020</b>	Status <b>Disposed by Authority</b>
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APPLICATIONS
NOTICES
REPLIES
<b>ORDERS</b>
RECTIFICATION
ADDITIONAL DOCUMENT

Order No.	Type of Order	Passed On	Passed By	Action
ZD070820000886F	Advance ruling order	28/08/2020	Delhi Authority for Advance Ruling	<b>File Appeal</b> File Rectification

10	25	50	100
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**Note 1:** Here are the types of Orders issued by AAR and AAAR.

<i>Orders Issued by Authority for Advance Ruling (AAR)</i>	<i>Orders Issued by Appellate Authority for Advance Ruling (AAAR)</i>
<ul style="list-style-type: none"> <li>• Declaring Advance Ruling Void</li> <li>• Dropping Void Proceedings</li> <li>• Admission of Advance Ruling Application</li> <li>• Rejection of Advance Ruling Application</li> <li>• Advance Ruling Order</li> <li>• Rectification of Order</li> <li>• Rejection of Rectification Application</li> </ul>	<ul style="list-style-type: none"> <li>• Declaring Advance Ruling Void</li> <li>• Dropping Void Proceedings</li> <li>• Acceptance of Condonation of Delay</li> <li>• Rejection of Condonation of Delay</li> <li>• Appeal Order (Confirming Advance Ruling)</li> <li>• Appeal Order (Modifying Advance Ruling)</li> <li>• Rectification of Order</li> <li>• Rejection of Rectification Application</li> </ul>

**Note 2:** You can file an Appeal against only the Advance Ruling Order issued by AAR, within the specified period from the date of order or within the period as extended by Appellate Authority, as per law.

2. **New Application** page is displayed. Act(s) for which Appeal against the Advance Ruling has to be filed is auto-selected. In case, there is no sufficient balance in Cash Ledger, click **DEPOSIT TO CASH LEDGER** button to deposit the required amount of the displayed **Total Fee Applicable** in Cash Ledger. [Click here to refer the FAQs and User Manual on Making Payment.](#) Otherwise, click **CREATE APPLICATION FOR APPEAL**.

**Note:**

- In case of Normal taxpayer, fee has to be paid for filing an appeal against the Advance Ruling order passed by AAR, under CGST and SGST heads.
- In case of OIDAR taxpayer, fee has to be paid for filing an appeal against the Advance Ruling order passed by AAR, under IGST head.
- The respective amount, to be paid, will be auto calculated based on selection of SGST/CGST/IGST heads, as the case may be.

Select Act(s) for which Appeal against the Advance Ruling has to be filed

 SGST CGST IGSTCash Balance as on  
15/10/2020

Acts	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount to be paid (in ₹)
SGST	10000.00	33984.20	Nil
CGST	10000.00	16007.00	Nil
IGST	-	110965.00	-
Total (in ₹)	20000.00	160956.20	Nil

DEPOSIT TO CASH LEDGER

CREATE APPLICATION FOR APPEAL

## 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 To 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 Appeal** button to fill and submit the application.

3. Presently fees for Appeal against Advance Ruling Order is ₹ 10000/- each under CGST, SGST and IGST for Normal taxpayer and ₹10000/- for OIDAR taxpayer under IGST. On selection of respective head, fees amount will accordingly get reflected for making payment.

3. **Advance Ruling Appeal Application** page is displayed.

**Note:**

- System auto-calculates the number of days delay in filing appeal from the date when Advance Ruling Order was passed by the AAR. If the **No. of days delay in filing appeal** field is not 0, you must attach the Details of Condonation of Delay (COD) in the **Upload Supporting Documents** field.
- Basis the act selected in previous screen for which Advance Ruling application has to be filed, Act will get auto-populated under "Application Filed For" section.
- Appeal can be filed even after 30 days and up to 60 days (even without COD) or even after 60 days from the date of communication of the order appeal against. In case of delay, please attach the Application for COD in "Upload Supporting Document" section of the Appeal Application.

4. Enter details in the **Address of Appellant at which notices may be sent** field in case the address for communication of Notice is different than the registered address. If the Address is same as registered address, then select the **Same as Registered Address** checkbox and the already registered address will get pre-filled.

5. Select the radio buttons **Yes** or **No**, based on your choice of being heard in person or not.

6. Click **Download Template** to download and manually fill details of Appeal and then upload the converted PDF using **Choose File** button under **Details of Appeal for Advance Ruling Application** field.

7. To upload supporting documents, first fill **Enter Document Description** field and then click **Choose File** to upload them.

**Note:** You must upload the Details of Condonation of Delay (COD) if **No. of days delay in filing appeal** field is not 0.

8. Enter **Verification** details. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory. **Name, Son/Daughter/Wife of** and **Designation** fields gets auto-populated. Click **PREVIEW** to download and review your Appeal Application.

Dashboard > Services > User Services > My Applications > New Application > Advance Ruling Appeal Application

Application Type Appeal to the Appellate Authority for Advance Ruling	GSTIN/UIN/Temporary ID 07ALYPD6528P2Z6	Legal Name Gyanendra Prakash Dwivedi
Trade Name AutomationsTest	Status of the Applicant Registered	

• indicates mandatory fields

### Order Details

Advance Ruling Order Number <b>ZD070820000886F</b>	Date of Communication of Order <b>28/08/2020</b>
---	---

### Appeal Details

No. of days delay in filing Appeal <b>18</b>	<p>❗ No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.</p> <p>❗ In case of delay in filing Appeal, please attach Details for Condonation of Delay (COD) in the supporting document section.</p>
---	---

### Application Filed For

- **SGST**
- **CGST**

Address of Appellant at which notices may be sent (  Same as Registered Address )

Building No./ Flat No. • 1	Name of the Premises/Building 	Floor No. 
Road/Street • MG	City/Town/Locality/Village • ECITY	
State • Delhi	District • Central Delhi	PIN Code • 110005

Whether the Appellant wishes to be heard in person? •  Yes  No

### Details of Appeal for Advance Ruling Application

Upload the Filled Template •  Advance Ruling.pdf	Download Template <p>❗ Only PDF file format is allowed.</p> <p>❗ Maximum file size for upload is 5MB.</p> <p>❗ <a href="#">Click here</a> to view the steps for converting the filled application</p>
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## Upload Supporting Documents

Enter Document Description

 No file chosenDetails of delay: [Details of Delay.pdf](#)

- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

## Verification \*

I  , 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 \*

Designation / Status

Director

Date

15/10/2020

9. **Advance Ruling.pdf** file will be downloaded. Open the pdf file and check if all the details are correctly updated.

## Appeal for Advance Ruling Application

<b>Application Type</b> Appeal to the Appellate Authority for Advance Ruling	<b>GSTIN/UIN/Temporary ID</b> 07ALYPD6528P226	<b>Legal Name</b> Gyanendra Prakash Dwivedi
<b>Trade Name</b> AutomationsTest	<b>Status of the Applicant</b> Registered	

### Order Details

<b>Advance Ruling Order Number</b> ZD070820000886F	<b>Date of Communication of Order</b> 28/08/2020
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### Appeal Details

**No. of days delay in filing Appeal**  
18

**Application filed for**  
SGST, CGST

**Address of Appellant at which notices may be sent:** (  Same as Registered Address)

<b>Building No. / Flat No.</b> 1	<b>Name of Premises/Building</b> -	<b>Floor No.</b> -
<b>Road / Street</b> MG	<b>City/Town/Locality/Village</b> ECITY	
<b>State</b> Delhi	<b>District</b> Central Delhi	<b>Pin Code</b> 110005

**Whether the Appellant wishes to be heard in person?**

Yes  
 No

### Details of Appeal for Advance Ruling Application

Appeal for Advance Ruling Application

### Supporting Documents

Details of delay

### Verification details :

I, Gyanendra Dwivedi, son/daughter/wife of Om Prakash Dwivedi 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 Director (designation) and that I am competent to make this application and verify it.

<b>Name of Primary/ other Authorized Signatory</b> Gyanendra Dwivedi(ALYPD6528P)	<b>Place</b> Delhi
<b>Designation / Status</b> Director	<b>Date</b> 15/10/2020

10. Once you are satisfied, click **PROCEED TO FILE**.

<b>Application Type</b> Appeal to the Appellate Authority for Advance Ruling	<b>GSTIN/UIN/Temporary ID</b> 07ALYPD6528P2Z6	<b>Legal Name</b> Gyanendra Prakash Dwivedi
<b>Trade Name</b> AutomationsTest	<b>Status of the Applicant</b> Registered	

• indicates mandatory fields

**Order Details**

Advance Ruling Order Number: **ZD070820000886F**  
Date of Communication of Order: **28/08/2020**

**Appeal Details**

No. of days delay in filing Appeal: **18**

- No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.
- In case of delay in filing Appeal, please attach Details for Condonation of Delay (COD) in the supporting document section.

**Application Filed For**

- **SGST**
- **CGST**

Address of Appellant at which notices may be sent (  Same as Registered Address )

<b>Building No./ Flat No. *</b> 1	<b>Name of the Premises/Building</b> 	<b>Floor No.</b> 
<b>Road/Street *</b> MG	<b>City/Town/Locality/Village *</b> ECITY	
<b>State *</b> Delhi	<b>District *</b> Central Delhi	<b>PIN Code *</b> 110005

Whether the Appellant wishes to be heard in person?  Yes  No

**Details of Appeal for Advance Ruling Application**

Upload the Filled Template \*

 **Advance Ruling.pdf** 

[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.

## Upload Supporting Documents

Enter Document Description

No file chosen



Details of delay: [Details of Delay.pdf](#)

- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

## Verification

I  , 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

Designation / Status

Director

Date

15/10/2020

11. In case, **No. of days delay in filing appeal** field is not 0; a Warning message popup is displayed. Click **PROCEED**.



## Warning

Please attach the details of Condonation of Delay. Please proceed if already attached or COD not required

12. **Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

## APPLICATION TYPE

Appeal to the Appellate Authority for Advance Ruling

## LEGAL NAME

Gyanendra Prakash Dwivedi

## GSTIN/UIN/Temporary ID

07ALYPD6528P2Z6



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

 DSC is compulsory for Companies & LLP

 Facing problem using DSC? [Click here for help](#)

[SUBMIT WITH DSC](#)[SUBMIT WITH EVC](#)

13. **Advance Ruling Acknowledgement** page is displayed. In the top section of this page, success message is displayed in green. New generated ARN and its details are displayed in the **Acknowledgement** section. You can click the **DOWNLOAD** button to download the filed Appeal or you can click **GO To My Applications** hyperlink on the top-right side to open this new ARN.

Application for Advance Ruling Appeal is submitted successfully!

[Go To My Applications](#)

## Acknowledgement

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

Application Reference No. (ARN)	AD071020000098U
Date of filing	15/10/2020
Time of filing	10:52:45 AM
Goods and Services Tax Identification Number(GSTIN)	07ALYPD6528P2Z6
Legal Name	Gyanendra Prakash Dwivedi
Trade Name(If available)	AutomationsTest
Advance Ruling Appellate Authority	Delhi Appellate Authority for Advance Ruling
Filed By	Gyanendra Dwivedi
Form No.	GST ARA-02
Form Description	Appeal to the Appellate Authority for Advance Ruling
Payment Reference Number	IP0710200000029

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

[DOWNLOAD](#)

### **Note 1:**

Following actions take place on the GST Portal after Appellant successfully files an Appeal Application against the Advance Ruling Order passed by AAR:

- ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.
- An email is sent to the CO and JO informing them about receipt of application along with ARN and application date.
- The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

### **Note 2:**

Following actions take place on the GST Portal after a CO/JO successfully files an Appeal Application against the Advance Ruling Order passed by AAR:

- ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.
- An email is sent to the Appellant informing him/her about filing of an Appeal Application against the Advance Ruling Order passed by AAR along with ARN and application date. He/she can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order".
- The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

14. On clicking **GO To My Applications** hyperlink, **My Applications** page is displayed. Once you search with today's date, the new ARN will be displayed with Status as "Pending for Order". Click ARN hyperlink.

Dashboard > Services > User Services > My Applications

### My Applications

• indicates mandatory fields

Application Type\* Advance Ruling From Date 14/10/2020 To Date 15/10/2020

**SEARCH** **NEW APPLICATION**

ARN/RFN ↕	Form No. ↕	Form Description ↕	Date of Filing ↕	Status ↕
AD071020000097W	GST ARA-01	ADVANCE RULING	15/10/2020	Pending For Order
AD071020000098U	GST ARA-01	ADVANCE RULING APPEALS	15/10/2020	Pending for Order

10
25
50
100

15. **Case Details** page of your Appeal Application is displayed. You will be able to track all proceedings related to this Appeal Application and take necessary actions from this page using the tabs provided on the left.

Dashboard > Services > User Services > My Applications > Case Details

ARN <b>AD071020000098U</b>	GSTIN/UIN/Temporary ID <b>07ALYPD6528P226</b>	Date Of Application/Case Creation <b>15/10/2020</b>	Status <b>Pending for Order</b>
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APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

**PRN:** IP0710200000029 **Date Of Debit:** 15/10/2020

Type of Document	Action
Advance Ruling Appeal Application (ARA-02)	<a href="#">View</a>
Advance Ruling Appeal Application (Auto generated)	<a href="#">View</a>
Details of delay	<a href="#">View</a>

**Note:**

Key-steps of the Proceedings related to an Appeal Application are:

**If COD is required:**

- AAAR reviews the COD Application and issues "Hearing Notice" for Admission/Rejection of Condonation of Delay. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.

- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. Issue "Acceptance of Condonation of Delay" Order if AAAR is satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Admitted".
  - ii. Issue "Rejection of Condonation of Delay" Order if AAAR is **not** satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Rejected".

**If COD is not required or if COD is condoned and Appeal is admitted:**

- AAAR reviews the Appeal and issues "Hearing Notice" for Disposal of Advance Ruling Appeal Application. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- If required, Respondents can submit their Counter-replies on the GST Portal. System will send an intimation regarding the submission of counter reply by respondent to the appellant through an email.
- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties. Its intimation is sent by a system-generated email to the Appellant and Respondents, with details of new date, new place and new time of hearing.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. Issue "Appeal Order (Confirming Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.
  - ii. Issue "Appeal Order (Modifying Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.

[Go back to the Main Menu](#)

## **G. (2) File Rectification**

To file Rectification and view them, perform following steps:

1. On the **Case Details** page of that particular application, select the **ORDERS** tab. This tab displays all the Orders issued by AAR or AAAR against this case. Click **File Rectification** hyperlink to initiate your Rectification Application.

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Referred by Authority</b>
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- APPLICATIONS
- NOTICES
- REPLIES
- ORDERS**
- RECTIFICATION
- ADDITIONAL DOCUMENT

Order No.	Type of Order	Passed On	Passed By	Action
ZA240818000067Q	Advance ruling order	12/08/2018	Gujarat Authority for Advance Ruling	File Appeal <b>File Rectification</b>

10	25	50	100
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**Note:** In case the difference between the date of the order and rectification application filed is more than 6 months, the information message will pop up asking for confirmation if you still want to file the Rectification Application as the period exceeds 6 months from the date of the order. In case, you select "YES", System will allow you to proceed with the application. In case, you select "NO", System will bring you back to the earlier screen.

2. **Rectification** application is displayed. Your details, Order Details, Details of JO are auto-populated. The remaining details must be filled manually. To go to the previous page, you can click **BACK**.

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Referred by Authority</b>
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- APPLICATIONS
- NOTICES
- REPLIES
- ORDERS**
- RECTIFICATION
- ADDITIONAL DOCUMENT

• indicates mandatory fields

Application Type: **Rectification of Order**

**Applicant Details**

Legal Name <b>PRAVINBHAI KALIDAS MISTRY</b>	Status of the Applicant <b>Registered</b>
--	--

**Order Details**

Order Number <b>ZA240818000067Q</b>	Date of Communication of Order <b>12/08/2018</b>
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**Details of Jurisdictional Officer**

Application Filed For •

Name <b>MUKESH DHANJIBHAI KARSHALA</b>	Designation <b>Commercial Tax Officer</b>	Email ID <b>rohitash_singh@infosys.com</b>
Address <b>NA</b>	Jurisdiction Details <b>Ghatak 1 (Ahmedabad), Range - 1, Division - 1, Gujarat</b>	

### Details for Rectification of Order

Upload the Filled Template \*

No file chosen

[Download Template](#)

- Click here to view the steps for converting the filled application Word template to PDF file format.
- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.

### Upload Supporting Documents

Enter Document Description

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.
- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.

### Verification \*

I  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/  
Appellant \*

Place \*

Designation / Status

Date

- Click **Download Template** to download and manually fill details of Rectification and then upload the converted PDF using **Choose File** button under **Details of Rectification of Order** field.
- If required, you can also upload supporting documents. This is not a mandatory field. To upload, first fill **Enter Document Description** field and then click **Choose File** to upload them.
- Enter **Verification** details and click **PREVIEW** to download and review your Reply. Once you are satisfied, click **PROCEED TO FILE**.
- Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.

**APPLICATION TYPE**

Advance Ruling Application

**LEGAL NAME**

PRAVINBHAI KALIDAS MISTRY

**GSTIN/UIN/Temporary ID**

24ABCPM8147P1Z6



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**i** DSC is compulsory for Companies & LLP

**i** Facing problem using DSC? [Click here for help](#)

**SUBMIT WITH DSC****SUBMIT WITH EVC**

Submit with EVC

7. Acknowledgement page is displayed. Click OK.

Dashboard > Services > User Services > My Applications > Acknowledgement

Your rectification application has been filed against Order No. ZA240818000067Q dated 12/08/2018. Your Rectification Reference No. is ZA240818000068O dated 12/08/2018

**OK**

**Note:** You will also receive an email and SMS confirming successful filing of Rectification, along with generated Rectification Reference Number.

8. GST System automatically directs you to the RECTIFICATIONS tab where the Rectification of Order you just filed will be displayed in a table. You can click hyperlinks in the Rectification No. and Order No. to download their related documents. Also, intimation for submission of rectification application is sent to the JO/CO through an email and alert will go to the AAR/AAAR.

ARN  
AD2407180001120GSTIN/UIN/Temporary ID  
24ABCPM8147P1Z6Date Of Application/Case Creation  
31/07/2018Status  
Rectification Submitted

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT

Rectification No.	Order No.	Filed By	Date of Rectification	Supporting Documents
<a href="#">ZA2408180000680</a>	<a href="#">ZA240818000067Q</a>	PRAVINBHAI KALIDAS MISTRY , 24ABCPM8147P1Z6	12/08/2018	NA

10	25	50	100
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**Note:** Rectification of Order can also be filed by CO/JO or AAR and AAAR.

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## H. View Rectifications filed for Orders of an ARN

To view Rectifications you have filed, perform following steps:

1. On the **Case Details** page of that particular application, select the **RECTIFICATIONS** tab. This tab displays the Rectifications you or CO or JO or AAR or AAR have filed.

ARN  
AD240818000002PGSTIN/UIN/Temporary ID  
24ABCPM8147P1Z6Date Of Application/Case Creation  
02/08/2018Status  
Rejected

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL  
DOCUMENT

Rectification No.	Order No.	Filed By	Date of Rectification	Supporting Documents
<a href="#">ZA240818000026W</a>	<a href="#">ZA2408180000216</a>	MUKESH DHANJIBHAI KARSHALA	09/08/2018	NA
<a href="#">ZA240818000029Q</a>	<a href="#">ZA2408180000216</a>	Firoz Abdulrazak Bhatkar	09/08/2018	NA

10	25	50	100
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2. Click hyperlinks in the Rectification No. and Order No. to download their related documents.

**Note:** Once the Rectification Application is filed, following steps occur:

**If Rectification is filed by a Taxpayer or CO/JO:**

AAR/AAAR reviews the Application and can take the following actions:

i. **Issue "Rejection of Rectification Application" Order, with reasons for rejection:** If the AAR/AAAR is satisfied that the rectification is not required or the application is time barred, it will provide an opportunity of being heard and issue "Hearing Notice" for Acceptance/Rejection of Rectification Application to the Applicant and CO and/or JO, with date, place and time of hearing. Based on the hearing, it will pass the Order. Also, Status of the ARN is updated to "Rectification Rejected". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

ii. **Proceed with Rectification:**

- AAR/AAAR issues "Hearing Notice" for Disposal of Rectification Application. Its intimation is sent by a system-generated email to the Applicant and CO/JO, with date, place and time of hearing. AAAR can also issue an Adjournment Notice to the parties. Its intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.
- On the date of hearing, parties appear before the AAR/AAAR. AAR/AAAR after giving the persons concerned an opportunity of being heard can rectify the order. Status of the ARN is updated to "Application Disposed ". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

**If Suo moto Rectification is done by AAR/AAAR:**

**CASE 1** - In case opportunity of being heard is required because the rectification has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit, following steps take place:

1. AAR/AAAR issues "Hearing Notice" along with the grounds of rectification. Its intimation is sent by a system-generated email to the Applicant and CO/JO, with date, place and time of hearing. AAR/AAAR can also issue an Adjournment Notice to the parties. It's intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.
2. On the date of hearing, parties appear before the AAR/AAAR. AAR/AAAR after giving the persons concerned an opportunity of being heard can rectify the order. Status of the ARN is updated to "Application Disposed". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

**CASE 2** - In case opportunity of being heard is **not** required, AR/AAAR will rectify the order. Status of the ARN is updated to "Application Disposed". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer or AAR, if Order is rectified by AAAR) will be informed about such order through email.

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## H. View Additional Documents

To view Additional Documents related to a case uploaded by AAR/AAAR, perform following steps:

1. On the **Case Details** page of that particular application, select the **ADDITIONAL DOCUMENT** tab. This tab displays the additional documents submitted physically by any party (i.e. Applicant or Jurisdictional Officer or Concerned Officer) during the hearing.

ARN <b>AD240818000009B</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>09/08/2018</b>	Status <b>Referred by Authority</b>
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- APPLICATIONS
- NOTICES
- REPLIES
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT**

Date of Hearing	Document Description	Document Submitted By	Download Document
09/08/2018	doc1	docA	<a href="#">01test (3).pdf</a>
09/08/2018	doc1	jim	<a href="#">01test (1).pdf</a>
10/08/2018	doc2	jim	<a href="#">01test (1).pdf</a>

2. Click hyperlinks in the **Download Document** Column to download and view.

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