

QUESTION: 1

An Applicant **cannot** approach advance ruling for the question pertaining to?

Value of Supply

Input Tax Credit

Place of Supply

Registration under GST Law

Answer = C

QUESTION: 2

In how many days, AAR shall pronounce its ruling?

365 Days

90 Days

30 Days

65 Days

Answer = B

QUESTION: 3

An AAR shall comprise of:

Only One Member from the officer
of State Tax

Only One Member from the officer
of Central Tax

One Member from the officer of
State Tax & Central Tax each.

High Court / Supreme Court Judge

Answer = C

QUESTION: 4

An Applicant desired of obtaining an advance ruling may make an application in

GST ARA - 01

GST ARA - 02

GST ARA - 03

GST ARA - 04

Answer = A

QUESTION: 5

What is the time period within which appeal before the appellate authority against the ruling of the authority be filed?

15 Days + 30 Days Extension

15 Days + 60 Days Extension

30 Days + 30 Days Extension

30 Days + 60 Days Extension

Answer = C

QUESTION: 6

When will ruling of AAR will be Void Ab Initio?

Misrepresentation of Facts

Suppression of Facts

Fraud

All of the above

Answer = D

QUESTION: 7

What is the condition under which the Advance Ruling shall not be binding?

Applicant is not satisfied with the ruling

Ruling is general in nature

Change in Law or Facts

None of the above

Answer = C

QUESTION: 8

Who can file an appeal before the Appellate Authority against the ruling of the authority?

Any Taxable Person

Jurisdictional Officer or the aggrieved applicant

Any person concerned belonging to same industry as that of the applicant.

D = Any of the above

Answer = A

QUESTION: 9

The Fees for filing of an Advance Ruling Application is

A = Rs 10,000 CGST & Rs 10,000
SGST

B = Rs 50,000 CGST & Rs 50,000 SGST

C = Rs 5,000 CGST & Rs 5,000 SGST

A = Rs 1,000 CGST & Rs 1,000 SGST

Answer = C

QUESTION: 11

The Fees for filing of an Appeal with Appellate Authority for Advance Ruling Application is:

A = Rs 10,000 CGST & Rs 10,000
SGST

B = Rs 50,000 CGST & Rs 50,000 SGST

C = Rs 5,000 CGST & Rs 5,000 SGST

A = Rs 1,000 CGST & Rs 1,000 SGST

Answer = A