

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

How can Registered Taxpayers/Unregistered Persons 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:

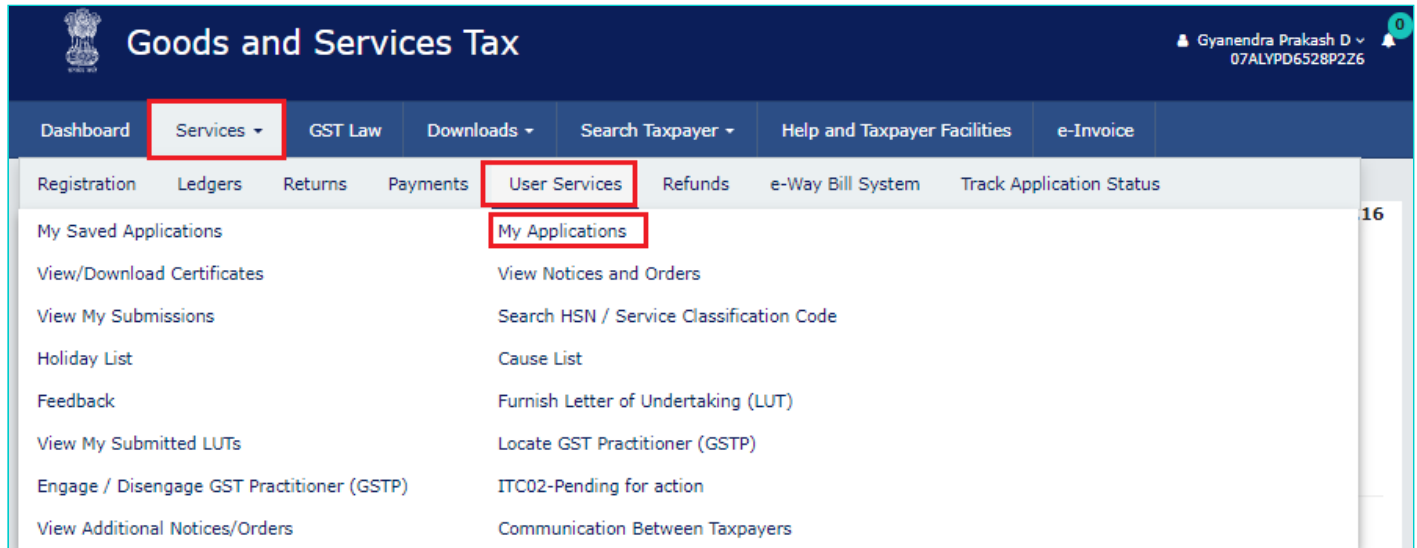
- A. [Create an Application for seeking Advance Ruling from AAR if you are a Registered/Unregistered Person](#)
- B. [Search for Applications related to Advance Ruling and open the Case Details Screen](#)
- C. [Search and View Cause List of all Advance Ruling-related Applications](#)
- D. Take Action 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/Unregistered Persons (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.

The screenshot shows the 'My Applications' page. The breadcrumb trail is 'Dashboard > Services > User Services > My Applications'. The page title is 'My Applications'. There is a red dot indicating mandatory fields. The form fields are: 'Application Type' (a dropdown menu with 'Select' as the current value), 'From Date' (a date field with 'DD/MM/YYYY' as the placeholder), and 'To Date' (a date field with 'DD/MM/YYYY' as the placeholder). There are two buttons: 'SEARCH' and 'NEW APPLICATION'.

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

The screenshot shows the 'My Applications' page with the 'Application Type' dropdown menu set to 'Advance Ruling'. The 'NEW APPLICATION' button is highlighted with a red box. The breadcrumb trail is 'Dashboard > Services > User Services > My Applications'. The page title is 'My Applications'. There is a red dot indicating mandatory fields. The form fields are: 'Application Type' (a dropdown menu with 'Advance Ruling' as the current value), 'From Date' (a date field with 'DD/MM/YYYY' as the placeholder), and 'To Date' (a date field with 'DD/MM/YYYY' as the placeholder). There are two buttons: 'SEARCH' and 'NEW APPLICATION'.

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	-
Total (in ₹)	10000.00	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.

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.

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	-	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.

Dashboard > Payment > Create Challan

English

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
Total Challan Amount:		₹ 3,500 /-				
Total Challan Amount (In Words):		Rupees Three Thousand Five hundred Only				

Payment Modes *

☐ E-Payment

☐ Over The Counter

☒ NEFT/RTGS

GENERATE CHALLAN

7. The Challan is generated.

Dashboard > Payment > Generate Challan English

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
Total Challan Amount:		₹ 3,500 /-				
Total Challan Amount (In Words):		Rupees Three Thousand Five hundred Only				

Select Mode of E-Payment *

☐ Preferred Banks
 ☐ Net Banking

DOWNLOAD

MAKE PAYMENT

ⓘ 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	-
Total (in ₹)	10000.00	11500.00	Nil

DEPOSIT IN CASH LEDGER
CREATE APPLICATION FOR ADVANCE RULING

Instructions

1. If there is not sufficient balance in Cash Ledger (under Fee head), i.e. "Amount to be paid " is not nil, then click on **Deposit in Cash Ledger** button to deposit the required amount, in Cash Ledger.
2. If sufficient balance is available in Cash Ledger (under Fee head), i.e. "Amount to be paid" is nil for all the selected acts, then click on **Create Application for Advance Ruling** button to fill and submit the application.
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.

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. *	Name of the Premises/Building	Floor No.
<input type="text" value="1"/>	<input type="text"/>	<input type="text"/>
Road/Street *	City/Town/Locality/Village *	
<input type="text" value="MG"/>	<input type="text" value="ECITY"/>	
State *	District *	PIN Code *
<input type="text" value="Delhi"/>	<input type="text" value="Central Delhi"/>	<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 *	Download Template
<input type="button" value="Choose File"/> No file chosen	<p>Only PDF file format is allowed.</p> <p>Maximum file size for upload is 5MB.</p>

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

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

Upload Supporting Documents

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**.

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

Details of Advance Ruling Application

Upload the Filled Template *

Choose File No file chosen

Download Template

Only PDF file format is allowed.

Maximum file size for upload is 5MB.

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

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


Verification *

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

☐ I son/daughter/wife of do hereby solemnly declare that to the best of my knowledge and

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/ENTP	<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 •

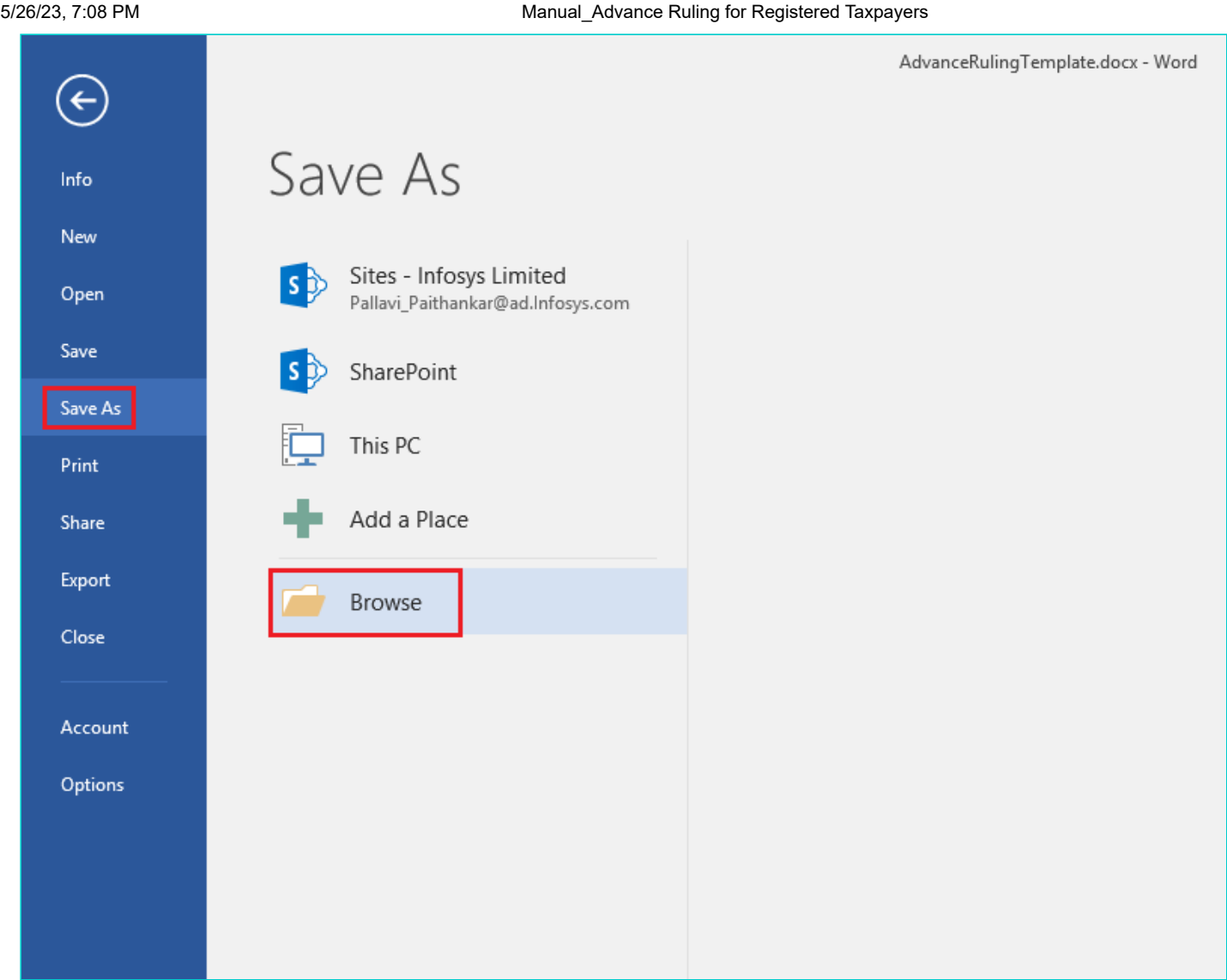
Choose File

No file chosen

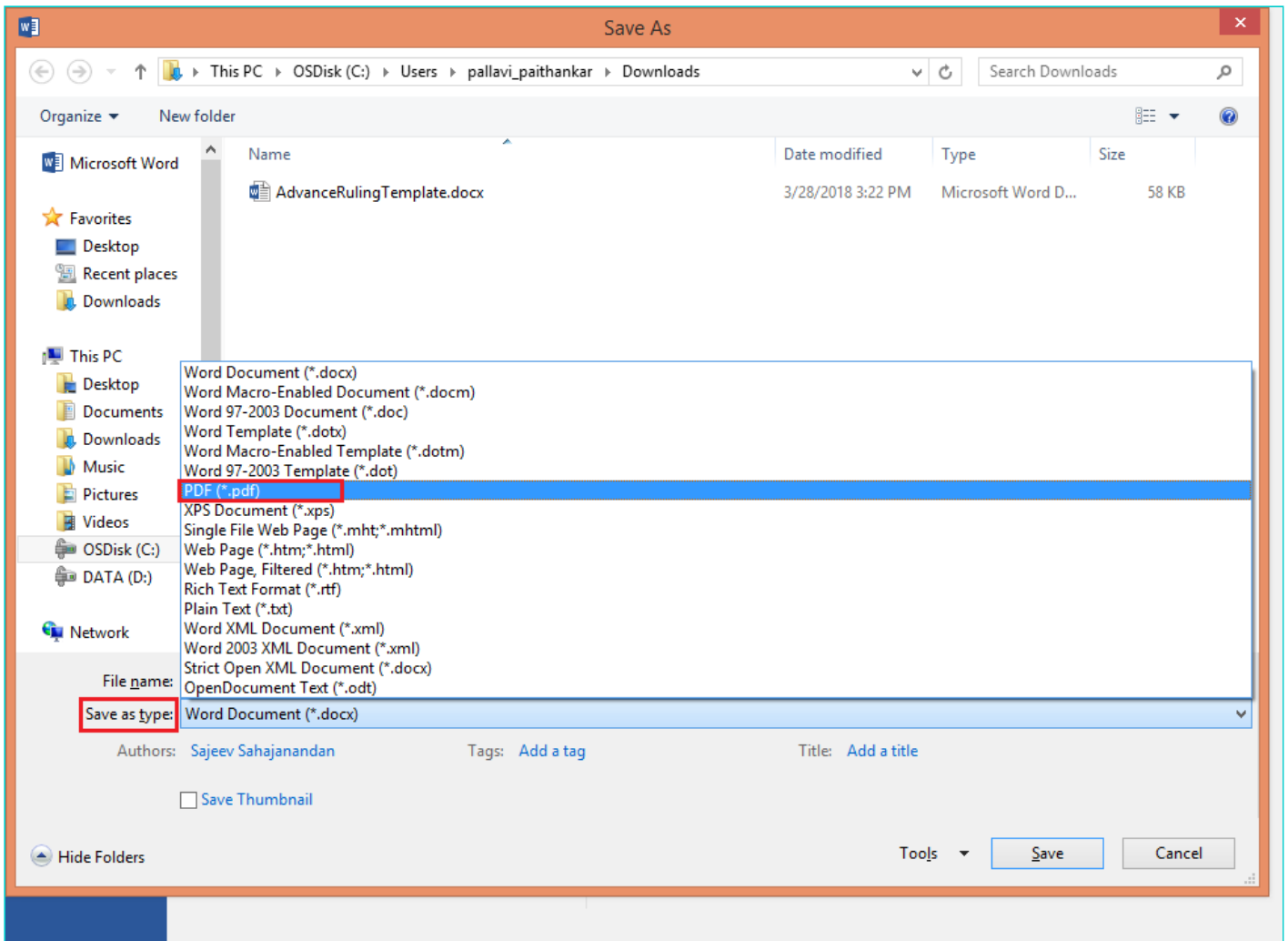
[Download Template](#)

- 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.

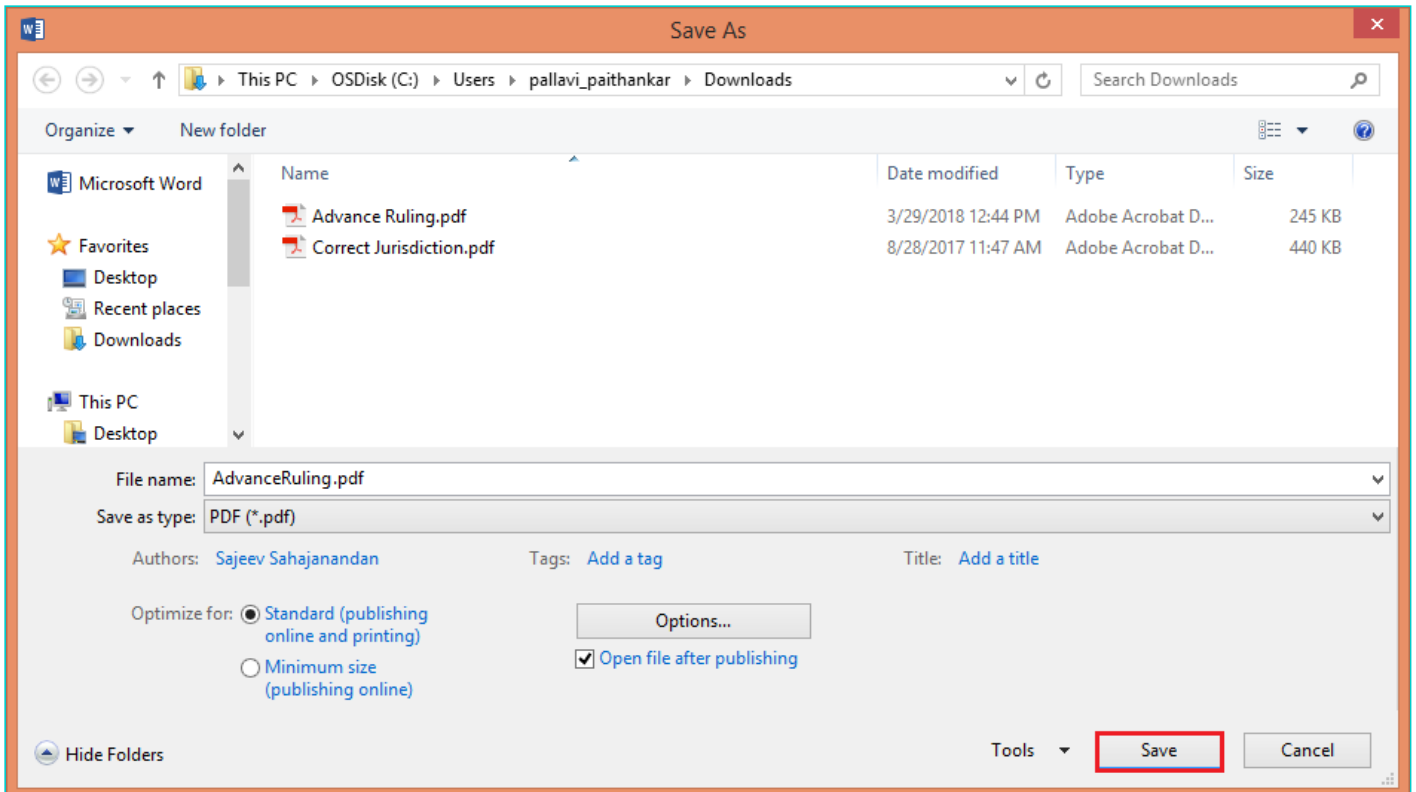
14(c). Click Save As and Choose the folder to save the Advance Ruling Template in pdf format.



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.

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.

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

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.

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

Upload Supporting Documents

Enter Document Description


- 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

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. Click the **SAVE** button.

Note: In case you want to retrieve the saved advance ruling application, you can navigate to **Services > User Services > My Saved Applications**. You can click the **EDIT** button to edit the existing application or click the **DELETE** button to delete the application.

Please note that Saved application will get automatically purged by the system after 15 days of first time save.

Dashboard > Services > User Services > My Saved Applications					
My Saved Applications					
Creation Date	Form No.	Form Description	Expiry Date	Status	Action
10/05/2021	ARA-01	Advance Ruling Application	25/05/2021	Draft ⓘ	 

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. • <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 •	Download Template
 Advance Ruling.pdf	 Only PDF file format is allowed. Maximum file size for upload is 5MB.

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

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

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

Director

Date

15/10/2020

[BACK](#)

[SAVE](#)

[PREVIEW](#)

[PROCEED TO FILE](#)

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. • <input type="text" value="1"/>	Name of the Premises/Building <input type="text" value=""/>	Floor No. <input type="text" value=""/>
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 • 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.

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 07ALYPD6528P226
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. 1	Name of 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

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

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.

ct

ct

ly declare that to the best of my knowledge and

ng this application in my capacity as

fy it.

SAVE
PREVIEW
PROCEED TO FILE

23. Click **PROCEED TO FILE**.

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. • <input type="text" value="1"/>	Name of the Premises/Building <input type="text" value=""/>	Floor No. <input type="text" value=""/>
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 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.

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

Dashboard > Submit Application

English

APPLICATION TYPE

Advance Ruling Application

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

Name of Authorized Signatory *

Place *

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.

Designation / Status

Date

Director

15/10/2020

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

BACK

SAVE

PREVIEW

PROCEED TO FILE

Dashboard > Services > User Services > My Applications > Advance Ruling Acknowledgement

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 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**

The screenshot shows the GST Home page with the following elements:

- Header:** Goods and Services Tax, PRAVINBHAI KALIDAS
- Navigation Bar:** Dashboard, Services (highlighted), GST Law, Search Taxpayer, Help, e-Way Bill System
- Sub-Menu:** Registration, Ledgers, Returns, Payments, User Services (highlighted), Refunds
- My Applications:** My Saved Applications, View/Download Certificates, View My Submissions, Search HSN / Service Classification Code, Feedback, Generate User Id for Advance Ruling, View My Submitted LUTs, Engage / Disengage GST Practitioner (GSTP), View Additional Notices/Orders
- My Applications (Right Column):** My Applications (highlighted), View Notices and Orders, Contacts, Holiday List, Grievance / Complaints, Furnish Letter of Undertaking (LUT), Locate GST Practitioner (GSTP), ITC02-Pending for action

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

From Date

DD/MM/YYYY

To Date

DD/MM/YYYY

SEARCH **NEW APPLICATION**

Application Type dropdown menu:

- 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

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.

Dashboard > Services > User Services > My Applications

My Applications

Application Type • • indicates mandatory fields

From Date

01/06/2018

To Date

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
AD2407180001120

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
31/07/2018

Status
Pending For Order

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

PRN: IP2407180000063

Date Of Debit: 31/07/2018

Type of Document	Action
Advance Ruling Application	View

[Go back to the Main Menu](#)

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

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

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

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

The screenshot shows the 'Goods and Services Tax' portal. The 'Services' dropdown menu is open, displaying options: Registration, Payments, **User Services**, and Refunds. Under 'User Services', the following options are listed: Contacts, Holiday List, Search Office Addresses, Grievance / Complaints, Generate User Id for Advance Ruling, Search HSN / SAC, **Cause List**, Feedback, and Locate GST Practitioner (GSTP). The 'Cause List' option is highlighted with a red box.

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

The screenshot shows the 'Cause List' form on the dashboard. The form includes the following fields:

- Type of Authority** (Mandatory field): A dropdown menu with 'Select' as the current value.
- State** (Mandatory field): A dropdown menu with 'Select' as the current value.
- Jurisdiction**: A dropdown menu with 'Select' as the current value.
- Date**: A text input field with the placeholder 'DD/MM/YYYY' and a calendar icon.
- SEARCH**: A blue button with white text.

 A red dot indicates mandatory fields. The 'SEARCH' button is highlighted with a red box.

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)**.

The screenshot shows the 'Cause List' form with the 'Type of Authority' dropdown menu open. The dropdown list displays the following options:

- Select
- Authority for Advance Ruling (u/s 96)** (highlighted with a red box)
- Appellate Authority for Advance Ruling (u/s 99)
- Appellate Authority (u/s 107)

 The other fields (State, Jurisdiction, Date) and the SEARCH button remain the same as in the previous screenshot.

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".

Dashboard


Cause List

• Indicates mandatory fields

Type of Authority •
 Authority for Advance Ruling (u/s 96) ▼

State •
 Jharkhand ▼

Jurisdiction
 Select ▼

Date
 13/08/2018 

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 AD2407180001120	GSTIN/UDIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 31/07/2018	Status Pending For Order
-------------------------------	---	--	------------------------------------

APPLICATIONS
 NOTICES
 REPLIES
 ORDERS
 RECTIFICATION
 ADDITIONAL DOCUMENT

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

Type of Document	Action
Advance Ruling Application	View

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 against this ARN to you.

Note: You can click the link under Attachments column to download any attachment, if uploaded.

ARN AD060421000077R	GSTIN/UIN/Temporary ID 06BEFPC0077R428	Date Of Application/Case Creation 15/04/2021	Status Referred by Authority			
APPLICATIONS	Notice No	Subject	Issued On	Issued By	Attachments	Action
NOTICES	ZD0604210004609	Admission of Advance Ruling Application	15/04/2021	Haryana Authority for Advance Ruling	-NA-	Reply
REPLIES					10	25
ORDERS					50	100
RECTIFICATION						
ADDITIONAL DOCUMENT						

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"> Notice of Personal Hearing for Admitting or Rejecting Filed Application seeking Advance Ruling Notice of Adjournment Notice of Personal Hearing in respect of rectification application Notice of Personal Hearing in respect of Suo Moto rectification Notice of Personal Hearing in respect of declaring advance ruling order void 	<ul style="list-style-type: none"> Notice of Personal Hearing for Admitting or Rejecting Appeals Notice of Adjournment Notice of Personal Hearing in respect of in respect of reference application Notice of Personal Hearing in respect of rectification application Notice of Personal Hearing in respect of Suo Moto rectification Notice of Personal Hearing in respect of declaring advance ruling order void

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

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

ARN AD2407180001120	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 31/07/2018	Status Pending For Order		
APPLICATIONS	Notice No	Subject	Issued On	Issued By	Action
NOTICES	ZA2408180000490	Advance ruling order	11/08/2018	Gujarat Authority for Advance Ruling	Reply
REPLIES	ZA2408180000505	Advance Ruling Void	14/08/2018	Gujarat Authority for Advance Ruling	Reply
ORDERS					10
RECTIFICATION					25
ADDITIONAL DOCUMENT					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**.

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

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

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

Application Details

Notice No

ZA2408180000490

Application Type

Reply

Details of Respondent

Legal Name of the Respondent

PRAVINBHAI KALIDAS MISTRY

Trade Name of the Respondent

SUN LIGHT(Paldi)

Status of the Respondent

Registered

Contact Details of Respondent

Email Id of the Respondent

dhanashree.harode@infosys.com

Mobile Number of the Respondent

9513107112

Details of Reply

Upload the filled template

Choose File

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

Choose File

No file chosen

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

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.

Authorised Signatory

Select

Place

Enter Place

Designation / Status

Date

BACK

PREVIEW

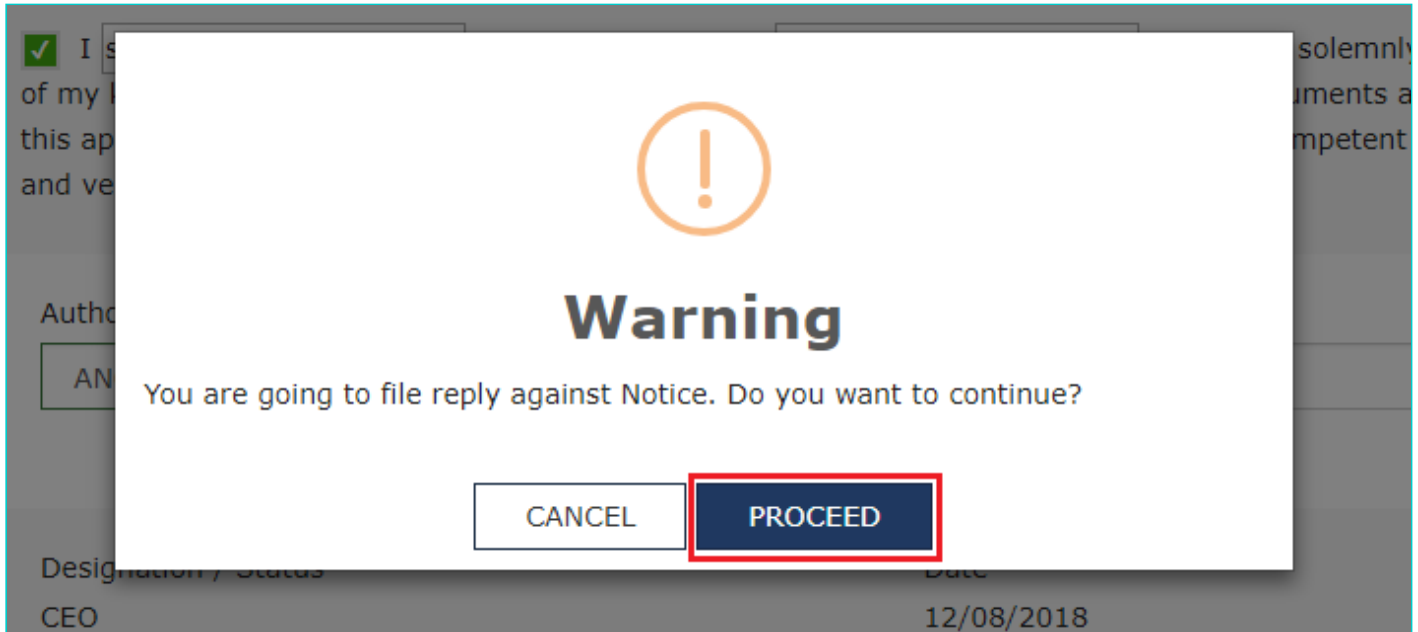
PROCEED TO FILE

• indicates mandatory fields

https://tutorial.gst.gov.in/userguide/advanceruling/index.htm#t=Manual_Advance_Ruling_for_Registered_Taxpayers.htm

27/50

4. 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.
5. 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.
6. Enter **Verification** details and click **PREVIEW** to download and review your Reply. Once you are satisfied, click **PROCEED TO FILE**.
7. A Warning message popup is displayed. Click **PROCEED**.



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

Dashboard > Submit Application
English

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary ID
Advance Ruling Application	PRAVINBHAI KALIDAS MISTRY	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**.

Dashboard > Services > User Services > My Applications > Acknowledgement

Your reply has been filed against Notice No. ZA2408180000490 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.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD2407180001120	24ABCPM8147P1Z6	31/07/2018	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.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD2407180001120	24ABCPM8147P1Z6	31/07/2018	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.

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

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

APPLICATIONS
NOTICES
REPLIES
ORDERS
RECTIFICATION
ADDITIONAL DOCUMENT

Reply No.	Notice No.	Filed By	Date of Reply	Supporting Documents
ZA240718000255T	ZA240718000252Z	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) (1) (2).pdf
ZA240718000268M	ZA2407180002511	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

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.

Dashboard > Services > User Services > My Applications > Case Details					
ARN AD240718000083H		GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6		Date Of Application/Case Creation 19/07/2018	
				Status Rectification Submitted	
APPLICATIONS	Reply No.	Notice No.	Filed By	Date of Reply	Supporting Documents
NOTICES					
REPLIES	ZA240718000255T	ZA240718000252Z	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
ORDERS					
RECTIFICATION					
ADDITIONAL DOCUMENT					
	ZA240718000268M	ZA2407180002511	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

[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.

Dashboard > Services > User Services > My Applications

My Applications

Application Type • Indicates mandatory fields

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

2. 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.

Note:

- You can file an Appeal against only the Advance Ruling Order issued by AAR.
- In the column "Linked Rectification Order", Order number of Rectification Order passed against this Order, if any, is displayed. If Rectification application is filed against this Order (Advance Ruling Order, Rectification Order, Void Order, Rejection of Rectification Order, Appeal Order (Confirming Advance Ruling) etc.), but no Rectification Order has yet been issued, then "Order Awaited" status is displayed. If there is no Rectification application filed against this Order, then NA will be displayed. "Linked Rectification Order" column can be any type of Rectification Order i.e. "Rectification Order" or "Rejection of Rectification Application".
- In the column "Linked Appellate Order", Order number passed by the Appellate Authority for Advance Ruling, if any is displayed (if an appeal was filed against Advance Ruling Order). If Appeal is filed against the Advance ruling Order passed by AAR, then any one of the following types of Appellate Orders, will be displayed against this AR Order – Appeal Order (Confirming Advance Ruling) or Appeal Order (Modifying Advance Ruling) or Rejection of Condonation of Delay. If Appeal was filed against this Order, but no Appeal Order has yet been issued, then "Order Awaited" status is displayed. If Appeal has not been filed against this Order and there is no Appeal Order passed against this Advance Ruling Order, then NA will be displayed.
- In the "Linked Void Order" column, Void Order issued by the Authority / Appellate Authority against the Advance Ruling Order, if any, is displayed. If Void Proceedings were initiated, but no Order has yet been issued, then "Order Awaited" status is displayed. If Void Proceedings are not initiated against any Advance Ruling Order, then NA will be displayed. There can be two types of Void Order - "Order Declaring Advance Ruling Void" or "Order Dropping Void Proceedings". Void Order can be issued against - Advance Ruling Order, Rectification Order (when Advance

Ruling order is rectified), Appeal Order (Modifying Advance Ruling), and Appeal Order (Confirming Advance Ruling).

- You can click the Order No. displayed in the respective columns to download the Order as PDF.

Dashboard > Services > User Services > My Applications > Case Details									
ARN AD0708200002820		GSTIN/UIN/Temporary ID 07ALYPD6528P2Z6		Date Of Application/Case Creation 28/08/2020		Status Disposed by Authority			
APPLICATIONS	Order No.	Type of Order	Passed On	Passed By	Uploaded Order Annexure	Linked Rectification Order	Linked Appellate Order	Linked Void Order	Action
NOTICES									
REPLIES	210000992	Advance ruling order	12/02/2021	Gujarat Authority for Advance Ruling	ARN_RECEIPT_GST RFD-01_07ALYPD6528P2Z6_EXBCL (10).pdf	NA	Order Awaited	NA	File Appeal
ORDERS									
RECTIFICATION									
ADDITIONAL DOCUMENT									
						10	25	50	100

Note 1: Here are the types of Orders issued by AAR and AAAR.

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

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.

3. **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.

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

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

☒ SGST
☒ CGST
☐ IGST
Cash 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.

4. 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.

5. 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** check-box and the already registered address will get pre-filled.

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

7. 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.

8. 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.

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

① No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.

① 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)


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

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

Details of Appeal for Advance Ruling Application

<p>Upload the Filled Template *</p> <div>  <p>Advance Ruling.pdf</p> </div>	<p>Download Template</p> <p>① Only PDF file format is allowed.</p> <p>① Maximum file size for upload is 5MB.</p> <p>① Click here to view the steps for converting the filled application Word template to PDF file format.</p>
--	--

Upload Supporting Documents

<p>Enter Document Description</p> <div> <input type="text"/> </div> <p><input type="button" value="Choose File"/> No file chosen</p> <div>  <p>Details of delay: Details of Delay.pdf</p> </div>	<p>① Only PDF file format is allowed.</p> <p>① Maximum file size for upload is 5MB.</p> <p>① Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.</p>
---	--

Verification *

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

☒ 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 Authorized Signatory* Place*

Gyanendra Dwivedi Delhi

Designation / Status Date

Director 15/10/2020

[BACK](#) [PREVIEW](#) [PROCEED TO FILE](#)

Appeal for Advance Ruling 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	
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		
Application filed for SGST, CGST		
Address of Appellant at which notices may be sent: (<input checked="" type="checkbox"/> Same as Registered Address)		
Building No. / Flat No. 1	Name of 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?		
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
Details of Appeal for Advance Ruling Application		
Appeal for Advance Ruling Application		
Supporting Documents		
Details of delay		
Verification details :		
<input checked="" type="checkbox"/> 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	

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

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

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

① No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.

① 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)

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

① Only PDF file format is allowed.

① Maximum file size for upload is 5MB.

① [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 chosenDetails of delay: [Details of Delay.pdf](#)

① Only PDF file format is allowed.


① Maximum file size for upload is 5MB.

① Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

Verification •

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

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.



Warning

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


CANCEL
PROCEED

BACK
PREVIEW
PROCEED TO FILE

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

Dashboard > Submit Application
English

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary ID
Appeal to the Appellate Authority for Advance Ruling	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

14. **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.

Dashboard > Services > User Services > My Applications > Advance Ruling Acknowledgement

✔ 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.

15. 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

16. **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	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD071020000098U	07ALYPD6528P226	15/10/2020	Pending for Order

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

APPLICATIONS	Type of Document	Action
NOTICES	Advance Ruling Appeal Application (ARA-02)	View
REPLIES	Advance Ruling Appeal Application (Auto generated)	View
ORDERS	Details of delay	View
RECTIFICATION		
ADDITIONAL DOCUMENT		

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:
- 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".

- 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:
- 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.
- 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. 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.

Dashboard > Services > User Services > My Applications

My Applications

Application Type • Indicates mandatory fields

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

2. 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.

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

ARN	GSTIN/UIN/Temporary ID	Date Of Application/Case Creation	Status
AD240718000112O	24ABCPM8147P1Z6	31/07/2018	Referred by Authority

APPLICATIONS	Type of Order	Passed On	Passed By	Uploaded Order Annexure	Linked Rectification Order	Linked Appellate Order	Linked Void Order	Action
NOTICES								
REPLIES								
ORDERS	92 Advance ruling order	12/02/2021	Gujarat Authority for Advance Ruling	ARN_RECEIPT_GST RFD-01_07ALYPD6528P2Z6_EXBCL (10).pdf	NA	Order Awaited	NA	File Appeal File Rectification
RECTIFICATION								
ADDITIONAL DOCUMENT								

10 25 50 100

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.

3. **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**.

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

ARN
AD2407180001120GSTIN/UID/Temporary ID
24ABCPM8147P1Z6Date Of Application/Case Creation
31/07/2018Status
Referred by Authority

APPLICATIONS

NOTICES

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RECTIFICATION

ADDITIONAL
DOCUMENT

• indicates mandatory fields

Application Type: **Rectification of Order**

Applicant Details

Legal Name	Status of the Applicant
PRAVINBHAI KALIDAS MISTRY	Registered

Order Details

Order Number	Date of Communication of Order
ZA240818000067Q	12/08/2018

Details of Jurisdictional Officer

Application Filed For •

SGST

Name	Designation	Email ID
MUKESH DHANJIBHAI KARSHALA	Commercial Tax Officer	rohitash_singh@infosys.com

Address	Jurisdiction Details
NA	Ghatak 1 (Ahmedabad), Range - 1, Division - 1, Gujarat

Details for Rectification of Order

Upload the Filled Template •

Choose File

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

Choose File

No file chosen

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

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 •

Select

Place •

Enter Place

Designation / Status

Date

BACK

PREVIEW

PROCEED TO FILE


4. 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.

5. 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.

6. Enter **Verification** details and click **PREVIEW** to download and review your Reply. Once you are satisfied, click **PROCEED TO FILE**.

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

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary ID
Advance Ruling Application	PRAVINBHAI KALIDAS MISTRY	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

8. 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.

9. 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.

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

ARN AD2407180001120	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 31/07/2018	Status Rectification Submitted	
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APPLICATIONS
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Rectification No.	Order No.	Filed By	Date of Rectification	Supporting Documents
ZA2408180000680	ZA240818000067Q	PRAVINBHAI KALIDAS MISTRY , 24ABCPM8147P1Z6	12/08/2018	NA

102550100

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.

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

ARN AD240818000002P	GSTIN/UIN/Temporary ID 24ABCPM8147P1Z6	Date Of Application/Case Creation 02/08/2018	Status Rejected	
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APPLICATIONS
NOTICES
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ADDITIONAL DOCUMENT

Rectification No.	Order No.	Filed By	Date of Rectification	Supporting Documents
ZA240818000026W	ZA2408180000216	MUKESH DHANJIBHAI KARSHALA	09/08/2018	NA
ZA240818000029Q	ZA2408180000216	Firoz Abdulrazak Bhatkar	09/08/2018	NA

102550100

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:

- 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. 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.
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.

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

ARN
AD240818000009B

GSTIN/UIN/Temporary ID
24ABCPM8147P1Z6

Date Of Application/Case Creation
09/08/2018

Status
Referred by Authority

APPLICATIONS

NOTICES

REPLIES

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

Date of Hearing	Document Description	Document Submitted By	Download Document
09/08/2018	doc1	docA	01test (3).pdf
09/08/2018	doc1	jim	01test (1).pdf
10/08/2018	doc2	jim	01test (1).pdf

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

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