**MCQs on AAR**

1. Advance Ruling means a decision provided by the \_\_\_\_\_\_ to an applicant on matters of the GST.
2. Central Board of Indirect & Customs
3. Authority or Appellate Authority for Advance Ruling
4. Central or State Government
5. Any of the above

Ans:- (B)

1. Which of the following may make an application for Advance Ruling?
2. Jurisdictional Officer
3. Applicant
4. Both Applicant & Jurisdictional Officer
5. Proper officer

Ans:- (B)

1. Where shall the Advance Ruling Authority be located?
2. The Authority shall be located in each State / Union Territory.
3. The Authority shall be located in Centre.
4. The Authority shall be located in both Centre & State.
5. None of the above.

Ans:- (A)

1. An applicant may seek Advance Ruling in relation to supply of goods and/ or services
2. being undertaken by him
3. proposed to be undertaken by him
4. already undertaken by him
5. all of the above

Ans:- (D)

1. An applicant desired of obtaining an advance ruling under this chapter may make an application in such form
2. GST ARA - 01
3. GST ARA - 02
4. GST ARA – 03
5. GST ARA - 04

Ans:- (A)

1. What is the meaning of applicant?
2. Person registered under the Act.
3. Person desirous of obtaining registration under the Act.
4. Tourist as defined under section 15 of IGST Act, 2017.
5. (a) or (b).

Ans:- (D)

1. Under which of the following matters Advance Ruling can be sought,
2. E-way bill requirements
3. Input credit admissibility of tax paid
4. Transitional credits specified in chapter XX
5. All of the above

Ans:- (B)

1. The fee for filing an application for Advance Ruling is:
2. Rs. 5000/- under CGST Act
3. Rs. 5000/- under SGST Act
4. Rs. 5000/- each under CGST and SGST Act
5. Rs. 10000/- under any of the above Act

Ans:- (C)

1. A copy of Advance Ruling signed and certified shall be sent to \_\_\_\_\_\_\_\_\_\_\_\_\_.
2. Applicant
3. Concerned Officer
4. Jurisdictional Officer
5. All of the above

Ans:- (D)

1. What is the time period within which the AAR shall pronounce the Advance Ruling?
2. 30 days from receipt of an application
3. 60 days from receipt of an application
4. 90 days from receipt of an application
5. 180 days from receipt of an application

Ans:- (C)

1. What is the time period within which the appeal before the Appellate Authority against the ruling of the authority be filed?
2. 15 days + 30 days extension
3. 15 days + 60 days extension
4. 30 days + 30 days extension
5. 30 days + 60 days extension

Ans:- (C)

1. When can the AAR reject the application for the advance ruling?
2. Issue raised is already decided in case of the applicant under this Act
3. Issue raised is already pending in case of the applicant under this Act
4. Both (a) & (b)
5. None of the above

Ans:- (C)

1. Who can file an appeal before the Appellate Authority against the ruling of the authority?
2. Any taxable person
3. Jurisdictional Officer or the aggrieved applicant
4. Any person concerned belonging to same industry as that of the applicant
5. Any of the above

Ans:- (B)

1. If the members of Appellate Authority differ on any point or points referred to in appeal, then it shall be deemed that \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.
2. No Advance Ruling can be issued in respect of the questions covered under the appeal
3. Such application for ruling is withdrawn
4. Advance ruling is filed before the court
5. Advance ruling is passed for whatever is beneficial to the applicant

Ans:- (A)

1. When can the Authority declare the advance ruling pronounced as void?
2. If ruling is obtained by suppression of material facts
3. If the applicant is in the business of supplies on which clarification has been sought
4. If the applicant does not engage in the business of supplies after 6 months of obtaining the ruling
5. If a Supreme Court judgment is pronounced on the same issue and the judgment is exactly the opposite of the clarification

Ans:- (A)