

# The Uttarakhand Goods & Services Tax Rules, 2017

## CHAPTER - XII ADVANCE RULING

**103. Qualification and appointment of members of the Authority for Advance Ruling.** -The Central Government and the State Government shall appoint officer in the rank of Joint Commissioner as member of the Authority for Advance Ruling.

## The Uttarakhand Goods & Services Tax Rules, 2017

### **104. Form and manner of application to the Authority for Advance Ruling. -**

(1) An application for obtaining an advance ruling under sub-section (1) of section 97 shall be made on the common portal in **FORM GST ARA-1** and shall be accompanied by a fee of five thousand rupees, to be deposited in the manner specified in section 49.

(2) The application referred to in sub-rule (1), the verification contained therein and all relevant documents accompanying such application shall be signed in the manner specified in rule 26.

## The Uttarakhand Goods & Services Tax Rules, 2017

**105. Certification of copies of the advance rulings pronounced by the Authority.** - A copy of the advance ruling shall be certified to be a true copy of its original by any member of the Authority for Advance Ruling.

## The Uttarakhand Goods & Services Tax Rules, 2017

**106. Form and manner of appeal to the Appellate Authority for Advance Ruling.** - (1) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by an applicant on the common portal in **FORM GST ARA-2** and shall be accompanied by a fee of ten thousand rupees, to be deposited in the manner specified in section 49.

(2) An appeal against the advance ruling issued under sub-section (6) of section 98 shall be made by the concerned officer or the jurisdictional officer referred to in section 100 on the common portal in **FORM GST ARA-3** and no fee shall be payable by the said officer for filing the appeal.

(3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all relevant documents accompanying such appeal shall be signed, -

- (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
- (b) in the case of an applicant, in the manner specified in rule 26.

## The Uttarakhand Goods & Services Tax Rules, 2017

**107. Certification of copies of the advance rulings pronounced by the Authority.** - A copy of the advance ruling pronounced by the Appellate Authority for Advance Ruling and duly signed by the Members shall be sent to-

- (a) the applicant and the appellant;
- (b) the concerned officer of central tax and State or Union territory tax;
- (c) the jurisdictional officer of central tax and State or Union territory tax;
- and
- (d) the Authority,

in accordance with the provisions of sub-section (4) of section 101 of the Act.