

Checklist for filing an Appeal before the Appellate Authority for Advance Ruling (AAAR) Haryana.

If a taxpayer or a jurisdictional officer is dissatisfied with the **Advance Ruling (AAR)** issued by the **Authority for Advance Ruling (AAR) Haryana**, they can file an appeal before the **Appellate Authority for Advance Ruling (AAAR) Haryana** under the **Section 100 of the CGST Act, 2017**.

Form GST ARA-02 is used by a person (the applicant) who is aggrieved by an Advance Ruling (AAR) decision and wants to file an appeal before the Appellate Authority for Advance Ruling (AAAR).

Form GST ARA-03 is used for filing an appeal by the jurisdictional officer against an Advance Ruling issued by the Authority for Advance Ruling (AAR) before the Appellate Authority for Advance Ruling (AAAR).

Before filing an Appeal before the Appellate Authority for Advance Ruling (AAAR) Haryana, ensure you have the following documents and details ready:-

1. Eligibility Check

- 1.1 The applicant (taxpayer) if dissatisfied with the Advance Ruling issued by Authority for Advance Ruling, Haryana.
- 1.2 The jurisdictional officer if the ruling is not acceptable to the GST department.
- 1.3 The appeal must be filed within 30 days from the date of receipt of the Advance Ruling.
- 1.4 The issue must relate to matters covered under Section 97(2) of the CGST Act, such as:
 - ⇒ Classification of goods/services
 - ⇒ Applicability of GST notifications
 - ⇒ Input Tax Credit (ITC) eligibility
 - ⇒ Determination of tax liability
 - ⇒ Registration requirements

2. Required Documents & Information

2.1 Basic Details:

- ⇒ GSTIN (if registered).
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- ⇒ Legal name and trade name of the applicant
- ⇒ Address and contact details

2.2 Appeal Details:

- ⇒ Reference number and date of the original AAR ruling
- ⇒ Copy of the AAR Order being appealed
- ⇒ Grounds for appeal – Detailed explanation of why the ruling is incorrect
- ⇒ Legal provisions and relevant case laws supporting the appeal

2.3 Supporting Documents:

- ⇒ A copy of Form GST ARA-01 (original application to AAR)
- ⇒ Agreements, contracts, purchase orders, invoices, etc. (if applicable)
- ⇒ Technical specifications (for classification-related appeals)
- ⇒ Any past tax rulings/orders supporting the case

2.4 Declaration & Undertaking:

- ⇒ Declaration that the appeal is being filed within the time limit
- ⇒ Signed authorization if a representative is filing on behalf of the applicant

2.5 Fee Payment Proof:

- ⇒ ₹20,000 (₹10,000 CGST + ₹10,000 SGST), payment receipt from the GST portal.

Procedure for filing an Appeal before the Appellate Authority for Advance Ruling (AAAR) Haryana.

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1. To download the Procedure visit the website for Excise & Taxation Department, Haryana
 - 1.1 Procedure to file an appeal against AAR in Haryana
 - 1.1.1 Pre-requisites:
 - 1.1.1.1 Applicant (Taxpayer): If dissatisfied with the ruling of AAR Haryana will file the complaint as per **Form GST ARA-02**.
 - 1.1.1.2 Jurisdictional GST Officer: If the ruling is not acceptable to the GST department concerned officer will file the appeal as per **Form GST ARA-03**
 - 1.1.1.3 The appeal must be filed within 30 days from the date of communication of the AAR ruling.
 - 1.1.1.4 A delay of up to 30 additional days may be condoned by AAAR if a valid reason is provided.
 - 1.1.2 Steps to File Form GST ARA-03 (Appeal Against AAR Order)
 - 1.1.2.1 Step 1: Login to the GST Portal www.gst.gov.in
 - 1.1.2.2 Enter Username and Password, then click Login.
 - 1.1.2.3 Step 2: Navigate to Advance Ruling Appeal Section
 - 1.1.2.4 Go to Services → User Services → My Applications.
 - 1.1.2.5 Select "Advance Ruling" and choose "Appeal against Advance Ruling (AAAR)".
 - 1.1.2.6 Step 3: Fill Form GST ARA-03
 - ⇒ Applicant Details:
 - GSTIN (if applicable)
 - Legal name and trade name
 - Address and contact details
 - ⇒ Appeal Details:
 - Reference no.& date of the original AAR order
 - Grounds for appeal – Reasons why the AAR decision is incorrect
 - Legal arguments, supporting case laws, and provisions under GST law
 - ⇒ Supporting Documents to be Uploaded:
 - Copy of AAR ruling
 - Copy of original AAR application (Form GST ARA-01)
 - Relevant invoices, contracts, agreements (if applicable)
 - Technical specifications (for classification-related cases)
 - Any previous judgments/orders supporting the appeal
 - 1.1.2.7 Step 4: Payment of Fees
 - ⇒ Appeal Fee: ₹20,000 (₹10,000 CGST + ₹10,000 SGST), for SGST). Payment must be made online through the GST portal.
 - 1.1.2.8 Step 5: Submission of Appeal
 - ⇒ Click Submit, and the system generates an Application Reference Number (ARN).
 - ⇒ Note down the ARN to track the status of the appeal.
 - 1.2 Processing of the Appeal by AAAR Haryana
 - 1.2.1 Review & Hearing:
 - ⇒ The Appellate Authority for Advance Ruling (AAAR) Haryana reviews the application.
 - ⇒ A hearing may be scheduled, and notices may be issued for additional information.
 - 1.2.2 Decision Timeline:
 - ⇒ AAAR is required to issue its ruling within 90 days of receiving the application.
 - 1.3 Binding Effect of AAAR Decision:
 - ⇒ The decision of AAAR is final and binding on the applicant and the jurisdictional officer.
 - ⇒ If still dissatisfied, the applicant can challenge the ruling in the High Court under Writ Jurisdiction.