

Checklist for Filing Advance Ruling (AAR) Application under GST

If a taxpayer is confused and uncertain about certain provisions under GST, An Advance Ruling (AAR) is requested by filling **Form GST ARA-01**. Advance tax ruling is applied for before starting the proposed activity.

Before filing **Form GST ARA-01**, ensure that you have the following documents and details ready:

1. Eligibility Check

- 1.1 Applicant must be a registered taxpayer or a non-registered person planning a taxable transaction.
- 1.2 The matter should relate to issues covered under Section 97(2) of the CGST Act, 2017 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).
- ⇒ Legal name and trade name of the applicant.
- ⇒ Principal place of business and contact details.

2.2 Application Details:

- ⇒ Issue on which ruling is sought (as per **Section 97(2)**)
- ⇒ Description of transaction, goods, or services involved.
- ⇒ Relevant provisions of GST law supporting the case.

2.3 Supporting Documents:

- ⇒ Copies of invoices, purchase orders, agreements, contracts, MoUs, etc.
- ⇒ Business activity details (if applicable).
- ⇒ Technical specifications (if related to product classification).
- ⇒ Any previous tax ruling/orders related to the matter.

2.4 Declaration & Undertaking:

- ⇒ Declaration that the matter is not pending before any court or tribunal.
- ⇒ Signed authorization if a representative is filing on behalf of the applicant

2.5 Fee Payment Proof:

- ⇒ Fee for Application ₹10000 (₹5000 CGST + ₹5000 SGST) & payment must be made through the GST portal

Procedure to file an Application for Advance Ruling to Authority on Advance Ruling

If a taxpayer is confused and uncertain about certain provisions under GST, An Advance Ruling (AAR) is requested by filling Form GST ARA-01 & Advance Ruling is applied before starting the proposed activity.

1. To download the Procedure & Checklist visit the Excise & Taxation Department website i.e. www.haryanatax.gov.in

1.1 Procedure to file an appeal by registered person in **Form ARA-01** is as follows:-

1.1.1 Prerequisites:

- 1.1.1.1 Confirm that the matter is not pending in any court or tribunal
- 1.1.1.2 The question should relate to matters under Section 97(2) (classification, ITC, tax liability, etc.).
- 1.1.1.3 A valid Digital Signature Certificate (DSC) or EVC is required for Submission.

1.1.2 Steps to fill **Form ARA-01** on GST Portal

- 1.1.2.1 Step 1: Login to GST Portal
- 1.1.2.2 Visit www.gst.gov.in
- 1.1.2.3 Enter your Username and Password, then click Login.
- 1.1.2.4 Step 2: Navigate to Advance Ruling Section
- 1.1.2.5 Click Services → User Services → My Applications.
- 1.1.2.6 Select "Advance Ruling" from the dropdown.
- 1.1.2.7 Step 3: Fill Form GST ARA-01
- 1.1.2.8 Section A – Applicant Details:
 - GSTIN (if registered)
 - Legal Name of Business
 - Address, Contact Details
- 1.1.2.9 Section B – Question for Advance Ruling:
- 1.1.2.10 Select the relevant issue from Section 97(2) (e.g., classification, taxability, ITC).
- 1.1.2.11 Provide a detailed description of the issue.
- 1.1.2.12 Section C – Statement of Facts:
- 1.1.2.13 Mention facts related to the query.
- 1.1.2.14 Section D – Declaration:
- 1.1.2.15 Confirm that the matter is not pending in any court or tribunal.

1.1.3 Step 4: Attach Supporting Documents

- Agreements/contracts related to the transaction.
- Business activity details.
- Other relevant documents.

1.1.4 Step 5: Pay the Fee

- ₹10000 (₹5000 CGST + ₹5000 SGST), payable online.

1.1.5 Step 6: Submit Application

- Click Submit, and the system generates an Application Reference Number (ARN).
- Use the ARN to track your application under Services → Track Application Status
- The AAR (Authority for Advance Ruling) will review and issue a ruling within 90 days.

1.2 Procedure Filing GST ARA-01 for un-registered person.

1.2.1 Confirm that the matter is not pending in any court or tribunal.

1.2.2 Unregistered person needs to create a temporary user ID on GST Portal.

- 1.2.2.1 Visit www.gst.gov.in
- 1.2.2.2 Create temporary user ID & Password.
- 1.2.2.3 Enter your Username and Password, then click Login.
- 1.2.2.4 Create Challan after logging to the GST Portal & pay the fee ₹10000 (₹5000 CGST + ₹5000 SGST).
- 1.2.2.5 The zip file with the pdf copy of the Form GST ARA -01, Advance Ruling Application will be downloaded. Check the Downloads folder of your computer and print the form.
- 1.2.2.6 Fill the all details in the Form GST ARA-01, Advance Ruling Application.
- 1.2.2.7 Note: In the GSTIN Number, if any/ User-id field, enter the temporary ID that you created. In the last field, Payment details field, enter the CIN number of the Challan.

1.2.2.8 After filling the form, submit the form at the State Authority for Advance Ruling Office. The Authority for Advance Ruling will inform about the further process.

1.3 Processing of AAR Application

- Additional Excise & Taxation Commissioner, Haryana is the Haryana AAR Authority to review the application.
- A hearing may be scheduled for clarification.
- A decision will be issued within 90 days.

1.4 Binding Nature of Ruling:

- The ruling is binding only on the applicant and the jurisdictional GST officer.
- If dissatisfied, an appeal can be filed with the AAAR (Appellate Authority for Advance Ruling) under Section 100 of the CGST Act 2017 using Form GST ARA-02 within 30 days.