

# Advance Ruling Authority

## Mechanism in GST

West Bengal Authority for Advance Ruling Regulations, 2018 are made under [section 96 of West Bengal Goods and Services Act,2017](#). These regulations are deemed to have come into effect from 1<sup>st</sup> July,2017.

Authority for Advance Ruling (AAR) under GST is constituted under the respective State/Union Territory Act. The ruling given by AAAR and AAAR will be applicable only within the jurisdiction of the concerned state or union territory.

An advance ruling pronounced by AAR shall be binding only on the applicant who has sought the advance ruling.

### **Procedure for filing Advance Ruling Application to AAR**

- An application for obtaining Advance Ruling shall be made in common portal ([www.gst.gov.in](http://www.gst.gov.in)) in form [GST ARA-01](#) in accordance with the [rule 107-A of WBGST Rules, 2017](#) and circulars ([TRADE CIRCULAR NO. 16/2017 dated 21.10.2017](#)) issued in this regard.
- The application shall be accompanied by a fee of five thousand rupees which is to be deposited online in terms of [section 49 of the WBGST Act](#).
- The hard copy of the application shall be filed in quadruplicate and presented in by the applicant in person or by an authorized representative to the authorized officer or sent by registered post or courier service along with requisite fee.
- The application, the verification contained therein and all the relevant documents accompanying such application shall be signed in the manner specified in [rule 26 of the WBGST Rules,2017](#) by the applicant or authorized signatory.
- An application shall be deemed to have been filed on the date on which hard-copy of the application transmitted electronically through the common portal is received in the office of the authority (**Address of correspondence: Directorate of Commercial Taxes, Government of West Bengal,14,Beliaghta Main Road,Kolkata-700015,West Bengal**).
- A copy of the application, the statement of relevant facts having a bearing on the question(s) raised and the statement containing the applicant's interpretation of facts/law in respect of such question(s) shall also be sent as attachment in .doc and .docx format to the designated email of the authority.

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### **Procedure on Receipt of application**

- Upon receipt of application, the AAR shall send a copy of application to the officer in whose jurisdiction the applicant falls and call for all relevant records.
- The AAR may then examine the application along with the records and may also hear the applicant. Thereafter the AAR will pass an order whether admitting or rejecting the application.
- If the application is admitted, the AAR shall pronounce its ruling within 90 days of receipt of application.
- If there is difference of opinion between the two members of AAR, they shall refer the point or points on which they differ to the AAAR for hearing the issue.