

**GOVERNMENT OF WEST BENGAL  
FINANCE DEPARTMENT(REVENUE)  
DIRECTORATE OF COMMERCIAL TAXES**

**THE WEST BENGAL GOODS AND 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.]<sup>1</sup>. *Inserted by Notification No. 1656-F.T. dated 18.09.2017 w. e. f. 01.07.2017.*

**1[107A. Manual filing and processing.**— Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.]

<sup>1</sup>. *Inserted by Notification No. 2031-F.T. dated 15.11.2017 w. e. f. 15.11.2017.*