

Section 97

* Section 97. Application for advance ruling.-

(1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought.

(2) The question on which the advance ruling is sought under this Act, shall be in respect of,-

(a) classification of any goods or services or both;

(b) applicability of a notification issued under the provisions of this Act;

(c) determination of time and value of supply of goods or services or both;

(d) admissibility of input tax credit of tax paid or deemed to have been paid;

(e) determination of the liability to pay tax on any goods or services or both;

(f) whether applicant is required to be registered;

(g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

*Enforced w.e.f. 1st July, 2017.

Rule 104

Rule 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-01](#) 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 the relevant documents accompanying such application shall be signed in the manner specified in [rule 26](#).

Rule 107A

¹[Rule 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.]

1. Inserted vide Notification No. 55/2017-CT dated 15.11.2017.