

Section 98

* Section 98. Procedure on receipt of application.-

(1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the concerned officer and, if necessary, call upon him to furnish the relevant records:

Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the said concerned officer.

(2) The Authority may, after examining the application and the records called for and after hearing the applicant or his authorised representative and the concerned officer or his authorised representative, by order, either admit or reject the application:

Provided that the Authority shall not admit the application where the question raised in the application is already pending or decided in any proceedings in the case of an applicant under any of the provisions of this Act:

Provided further that no application shall be rejected under this sub-section unless an opportunity of hearing has been given to the applicant:

Provided also that where the application is rejected, the reasons for such rejection shall be specified in the order.

(3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the concerned officer.

(4) Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority and after providing an opportunity of being heard to the applicant or his authorised representative as well as to the concerned officer or his authorised representative, pronounce its advance ruling on the question specified in the application.

(5) Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question.

(6) The Authority shall pronounce its advance ruling in writing within ninety days from the date of receipt of application.

(7) A copy of the advance ruling pronounced by the Authority duly signed by the members and certified in such manner [as may be prescribed](#) shall be sent to the applicant, the concerned officer and the jurisdictional officer after such pronouncement.

[*Enforced w.e.f. 1st July, 2017.](#)

Rule 106

Rule 106. Form and manner of appeal to the Appellate Authority for Advance Ruling.-

(1) An appeal against the advance ruling issued under sub-section (6) of [section 98](#) shall be made by an applicant on the common portal in [FORM GST ARA-02](#) and shall be accompanied by a fee of ten thousand rupees to be deposited in the manner specified in [section 49](#).

(2) An appeal against the advance ruling issued under sub-section (6) of [section 98](#) shall be made by the concerned officer or the jurisdictional officer referred to in [section 100](#) on the common portal in [FORM GST ARA-03](#) and no fee shall be payable by the said officer for filing the appeal.

(3) The appeal referred to in sub-rule (1) or sub-rule (2), the verification contained therein and all the relevant documents accompanying such appeal shall be signed,-

(a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and

(b) in the case of an applicant, in the manner specified in [rule 26](#).