

Section 99

* Section 99. Appellate Authority for Advance Ruling. -

Subject to the provisions of this Chapter, for the purposes of this Act, the Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory.

*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](#).