

# FAQs > Advance Ruling for Unregistered Dealers (FORM GST ARA-01)

## 1. Who can I apply for Advance Ruling?

Application for Advance Ruling can be filed by any person who is registered or is desirous of obtaining registration under this Act on the matters prescribed under the GST Act with payment of the prescribed fee.

The process for filing advance ruling application by an unregistered taxpayer is different from that for a registered taxpayer.

[Click here to know more about how to apply for seeking advance ruling by registered taxpayer.](#)

## 2. What is the process to apply for seeking Advance Ruling by unregistered dealers?

1. Unregistered applicant accesses the GST Portal and creates a Temporary User ID on GST Portal.

[Click here](#) to know more about how to create a Temporary ID.

2. Applicant logs in to the GST Portal using the Temporary User ID.

[Click here](#) to know more about how to login to the GST Portal for the first time.

3. Applicant creates Challan after logging to the GST Portal for payment of prescribed fee.

[Click here](#) to know more about how to create Challan.

Challan must be duly paid and Challan Receipt along with Challan Identification Number (CIN) must also be obtained.

5. Applicant downloads the advance ruling form, from the GST Portal, and fills the same along with the temporary User ID and Challan receipt and submits it manually at the Tax Office. Navigate to **Downloads > Offline Tools > GST ARA 01 - Application for Advance Ruling** to download the offline tool.

## 3. On what matters an applicant can file an application for Advance Ruling?

Application for Advance Ruling can be filed on the following matters, as prescribed under the CGST/SGST/IGST Act.

- a) Classification of any goods or services or both;
- b) Applicability of a notification issued under the provisions of the 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.

## 4. I am a Non-Resident, Can I apply for the Advance Ruling?

Yes, in case a non-resident wants to file Advance Ruling application, then he/she can login into the portal by creating temporary user ID or with the GST Portal credentials, if already registered as a Non Resident Taxpayer (NRTP). However, all the communications in the form of email shall be sent on the email id of the authorized signatory, whose details were provided at the time of generation of User Id.

## 5. How an unregistered person can intimate about the payment made?

An unregistered person creates a challan and after making payment, need to take the print of that challan (along with other documents) to State Advance Ruling Authority Office. The login facility is not provided to Unregistered Taxpayer. However unregistered person can register on GST Portal as explained in Question no 2.

## **6. Can I track the status of my payment for the Advance Ruling?**

Yes, you can navigate to **Services > Payments > Track Payment Status** command to track the status of payment for Advance Ruling.

## **7. Can I provide the other supporting documents along with the application?**

Yes, you can upload the relevant supporting documents which you are required to submit along with the application form. However, you can upload only 4 documents with the maximum size of 5 MB each and the remaining documents can be handed over in hard copy. In case, the Authority requires further documents, you can provide the necessary documents at the time of Personal Hearing.