

# FAQs > Filing an application (FORM GST ARA-01) for seeking Advance Ruling by Registered Taxpayers and Tracking or Taking Action in the Subsequent Proceedings

## 1. Who can apply for Advance Ruling?

An application for Advance Ruling can be made by any person who is registered or is desirous of obtaining an advance ruling on the matters prescribed under the GST act with the prescribed fee.

The process for unregistered taxpayer is different for seeking advance ruling. [Click here to know more about it.](#)

## 2. On what matters we can file an application for Advance Ruling?

A registered person as well as any other person desirous of obtaining registration can apply for Advance Ruling on the following matters, as prescribed under the act with the prescribed fee.

- 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.

## 3. What are the pre-condition for applying the Advance Ruling by a registered taxpayer?

1. Applicant wants to obtain Advance Ruling in respect of any specified matter(s) from the Authority.
2. Registered applicant has obtained registration (GSTIN) on the GST portal.
3. Applicant has deposited fee amount in his Electronic Cash Ledger.

## 4. What is the process to apply for seeking Advance Ruling? OR What steps must be followed to seek hearing for Advance Ruling?

1. Applicant logs in to the GST Portal and navigate to **Services > User Services > My Applications** command..
2. Select the **Application Type** as Advance Ruling from the drop-down list and click the **NEW APPLICATION** button.
3. If there is no sufficient balance in Cash Ledger under Fee head and “Amount to be paid” is not nil, then click **Deposit in Cash Ledger** button to deposit the required amount in Cash Ledger. If taxpayer has sufficient balance in Cash Ledger under Fee head, click **CREATE APPLICATION FOR ADVANCE RULING**.
4. Fill the required details in the application form.
5. Click **Download Template** to download the template for Advance Ruling Application,
6. Update the template with required information.
7. Under **Details of Advance Ruling Application**, upload, click the Choose file button. Navigate and select the Filled template.
8. Under **Upload Supporting Documents**, enter Document Description and click the **Choose File** button. Navigate and select the Supporting Documents.

9. Under **Verification** Tab, enter the details.
10. Click **PREVIEW** to preview the Application before filing,
11. After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.
12. Once the Verification is completed, fee amount will be auto debited from the cash ledger and ARN will be generated and status is changed to Filed.

## **5. Under which acts fee is to be paid for filing Advance Ruling Application by normal and OIDAR taxpayer?**

- In case of Normal taxpayer, fees has to be paid for Advance Ruling Application under CGST and SGST heads. On selection of respective heads, fees amount will accordingly get reflected for making payment.
- In case of OIDAR taxpayer, fees has to be paid for Advance Ruling Application under IGST head. On selection of respective heads, fees amount will accordingly get reflected for making payment.

**Note:** The respective amount, to be paid, will be auto calculated based on selection of SGST/CGST/IGST heads, as the case may be.

## **6. On what basis should I select Nature of business activities?**

Applicant need to select the nature of business activity(s) in which Advance Ruling is sought. Applicant can also select multiple nature of business activity(s) if required.

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

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

## **8. Can I track the status of my application for the Advance Ruling?**

Yes, after successful submission of application, ARN will get generated along with Acknowledgement. Applicant can view the status from “My Applications” menu under “User Services” tab available on the dashboard, using the ARN and submission period.

Navigate to **Services > Payment > Track Payment Status** command to track the status of application for Advance Ruling.

## **9. How many types of Applications related to Advance Ruling can I file on the GST Portal?**

A taxpayer can file following types of Applications related to Advance Ruling on the GST Portal:

- Application for seeking Advance Ruling from Authority for Advance Ruling (AAR).
- Application for Reply to the issued Notice
- Application of Appeal before the Appellate Authority for Advance Ruling (AAAR), with Application for Condonation of Delay in Filing Appeal if applicable
- Application of Rectification before the AAR or AAAR as per the case

## 10. How many types of Advance Ruling Proceedings are conducted by Tax Officials?

Based on the Applications that are filed, Advance Ruling Proceedings can be of following types:

- **Advance Ruling:** For Processing Application for seeking Advance Ruling from Authority for Advance Ruling (AAR)
- **Advance Ruling Appeals:** For Processing Application of Appeal before the Appellate Authority for Advance Ruling (AAAR)
- **Advance Ruling Reference:** For Processing Applications referred by AAR
- **Rectification Proceedings:** For Processing Applications for Rectifications of Orders issued by AAR or AAAR
- **Void Proceedings:** For Processing Disposed Applications, where it was found that the Applicant has obtained an Advance Ruling by fraud, or suppression of material facts or misrepresentation of facts.

## 11. What do I need to do after filing an Advance Ruling Application on the GST Portal?

Applicants, after filing an application, need to participate in the related proceedings and take necessary actions as intimated by AAR or AAAR.

On the GST Portal, for ease of all Applicants, details of each Application filed by the taxpayer is organized into the following six tabs in the Case Details Screen: APPLICATIONS, NOTICES, REPLIES, ORDERS, RECTIFICATION and ADDITIONAL DOCUMENT. Applicant can easily access these tabs of an Application to track all proceedings related to that particular application and take necessary actions.

## 12. What happens after the successful filing of an Application for seeking Advance Ruling?

Following actions take place on the GST Portal after successful filing of an Application for seeking Advance Ruling:

1. ARN gets generated along with Acknowledgement and is communicated to the Applicant through an email and SMS.
2. An email is sent to the Tax Officials—Concerned Officer (CO) and Jurisdictional Officer (JO)—informing them about receipt of application along with ARN and application date.
3. Applicant can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order"
4. The Application will land in the queue of Authority for Advance Ruling (AAR) under Application Inbox and the following Advance Ruling Proceedings will take place.
5. AAR examines the relevant records and information obtained from the CO and/or JO and hears the applicant/the authorized representative of the applicant as well as the CO/JO or his/her authorized representative.
6. AAR reviews the Application and issues "Hearing Notice" for Admission/Rejection of Advance Ruling Application to the Applicant and CO and/or JO, with date, place and time of hearing.
7. Applicant and CO and/or JO can also submit their Replies, if required, on the GST Portal and appear on the date of Hearing.
8. On the date of hearing, parties appear before the AAR. AAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
9. After hearing the parties and examining the application and records received during Personal Hearing, if any, AAR shall issue an order either admitting or rejecting the application.

### **13. What actions take place on the GST Portal if AAR rejects a Submitted Application for seeking Advance Ruling?**

If AAR rejects a submitted Application for seeking Advance Ruling, following actions take place on the GST Portal:

- Status of the ARN is changed from "Submitted" to "Rejected"
- Email and SMS is sent to the Applicant, CO and JO intimating them of application rejection

### **14. What actions take place on the GST Portal if AAR admits a Submitted Application for seeking Advance Ruling?**

If AAR admits a submitted Application for seeking Advance Ruling, following actions take place on the GST Portal:

- Status of the ARN is changed from "Submitted" to "Admitted"
- Email and SMS is sent to the Applicant, CO and JO intimating them of application admission

### **15. What actions can I take if AAR rejects my Application for seeking Advance Ruling?**

Once AAR rejects an Application for seeking Advance Ruling, the Applicant can file an application for Rectification using "File Rectification" link on the ORDERS tab.

### **16. Can I file an Appeal on the GST Portal if AAR rejects my Application for seeking Advance Ruling?**

No, you cannot file an appeal on the GST Portal if AAR rejects your Application for seeking Advance Ruling.

### **17. What are the steps involved in Processing of an Admitted Application for seeking Advance Ruling?**

Once the AAR issues an order admitting the Application for seeking Advance Ruling, following steps take place:

1. AAR issues "Hearing Notice" for Disposal of Advance Ruling Application to the Applicant and CO and/or JO, with details of date, place and time of hearing. Status of the ARN is changed from "Admitted" to "Pending For Order".
2. Applicant and CO and/or JO can also submit their Replies/Counter-replies, if required, on the GST Portal and appear on the date of Hearing.
3. On the date of hearing, parties appear before the authority. AAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
4. After hearing the parties and examining the application and records received during Personal Hearing, if any, AAR can take following actions
  - a. In case of concurrence, AAR shall issue order disposing the Advance Ruling Application. Status of the ARN is changed from "Pending For Order" to "Disposed by Authority".
  - b. In case of difference of Opinion among the AAR Members, AAR shall refer the case to AAAR. AAR can make partial reference or complete reference. Partial reference is made if there is partial difference of opinion among the AAR Members. In this case, both Order and Reference is made. Order is passed in regards of concurrent points and Reference is made to AAAR on non-concurrent points. In both the cases, Status of the ARN is changed from "Disposed by Authority" to "Referred by Authority".

5. AAAR reviews the Reference made and issues "Hearing Notice" for Disposal of Advance Ruling Application to the Applicant and CO and/or JO, with date, place and time of hearing.
6. Applicant and CO and/or JO can also submit their Replies/Counter-replies, if required, on the GST Portal and appear on the date of Hearing.
7. On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
8. After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. **Issue "Appeal Order (Confirming Advance Ruling)":** Intimation of the Order is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.
  - ii. **Issue "Appeal Order (Modifying Advance Ruling)":** Intimation of the Order is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.

## **18. What actions take place on the GST Portal once AAAR disposes my Application (referred by AAR) for seeking Advance Ruling?**

Once AAAR disposes the Application for seeking Advance Ruling, following actions take place on the GST Portal:

- Status of the ARN is changed from "Referred by Authority" to "Disposed by Appellate Authority".
- Email is sent to the Applicant, Concerned Officer (CO) and Jurisdictional Officer (JO) intimating them of application disposal.

## **19. What actions can I take once AAAR disposes my Application (referred by AAR) for seeking Advance Ruling?**

Once AAAR disposes the Application for seeking Advance Ruling, the Applicant can file an application for Rectification (if the nature of order is such that it requires rectification) using "File Rectification" link on the ORDERS tab.

## **20. What is Rectification of an Order?**

Rectification of an Order is correcting mistake(s) in the order passed under Section 98 or 101 respectively by the AAR or AAAR.

- In case the mistake(s) is apparent from the record, the AAR or AAAR can themselves pass a Suo Moto rectification order for rectifying such mistake(s).
- In case, mistake(s) is brought to its notice by the CO/JO/Taxpayer within a period of six months from the date of the order, the AAR or AAAR can pass a rectification order for rectifying such mistake.

**Note:** If the rectification has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit, the AAR/AAAR shall make the rectification only after giving a notice and a reasonable opportunity of being heard to the Applicant.

## 21. From where can I file application for Rectification of an Order?

Once AAR/AAAR disposes an Application related to Advance Ruling, the Applicant can file an application for Rectification using "File Rectification" link on the ORDERS tab.

## 22. Will the system allow me to file Rectification even after 6 months of the issue of that Order?

In case the difference between the date of the order and rectification application filed is more than 6 months, the information message will pop up asking for confirmation if you still want to file the Rectification Application as the period exceeds 6 months from the date of the order. In case, you select "YES", System will allow you to proceed with the application. In case, you select "NO", System will bring you back to the earlier screen.

## 23. What actions take place on the GST Portal once I file Rectification of an Order?

Once you file Rectification of an Order, following actions take place on the GST Portal:

- Status of the ARN is updated to "Rectification Submitted"
- Rectification Reference Number is communicated to the applicant through an email and SMS. Also, intimation for submission of rectification application is sent to the JO/CO through an email and alert will go to the AAR/AAAR.

## 24. What are the steps involved in Processing of an Application for Rectification of Advance Ruling?

Following steps are involved in Processing of an Application for Rectification of Advance Ruling:

### **If Rectification is filed by a Taxpayer or CO/JO:**

AAR/AAAR reviews the Application and can take the following actions:

i. **Issue "Rejection of Rectification Application" Order, with reasons for rejection:** If the AAR/AAAR is satisfied that the rectification is not required or the application is time barred, it will provide an opportunity of being heard and issue "Hearing Notice" for Acceptance/Rejection of Rectification Application to the Applicant and CO and/or JO, with date, place and time of hearing. Based on the hearing, it will pass the Order. Also, Status of the ARN is updated to "Rectification Rejected". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

### **ii. Proceed with Rectification:**

- AAR/AAAR issues "Hearing Notice" for Disposal of Rectification Application. Its intimation is sent by a system-generated email to the Applicant and CO/JO, with date, place and time of hearing. AAAR can also issue an Adjournment Notice to the parties. Its intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.
- On the date of hearing, parties appear before the AAR/AAAR. AAR/AAAR after giving the persons concerned an opportunity of being heard can rectify the order. Status of the ARN is updated to "Application Disposed ". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

### **If Suo moto Rectification is done by AAR/AAAR:**

**CASE 1** - In case opportunity of being heard is required because the rectification has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit, following steps take place:

1. AAR/AAAR issues "Hearing Notice" along with the grounds of rectification. Its intimation is sent by a system-generated email to the Applicant and CO/JO, with date, place and time of hearing. AAR/AAAR can also issue an Adjournment Notice to the parties. It's intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.
2. On the date of hearing, parties appear before the AAR/AAAR. AAR/AAAR after giving the persons concerned an opportunity of being heard can rectify the order. Status of the ARN is updated to "Application Disposed". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer) will be informed about such order through email.

**CASE 2** - In case opportunity of being heard is **not** required, AR/AAAR will rectify the order. Status of the ARN is updated to "Application Disposed". The parties (i.e. the applicant and the jurisdictional officer and/or concerned officer or AAR, if Order is rectified by AAAR) will be informed about such order through email.

## **25. Once AAR/AAAR initiates Rectification proceedings or CO/JO files Application for Rectification of Order, will I receive its auto-intimation?**

Yes, once AAR/AAAR initiates Rectification proceedings or CO/JO files Application for Rectification of Order, GST portal will automatically send you an email informing about receipt of the application of Rectification of Order or Suo moto initiation of Rectification along with Rectification Reference Number and application date.

## **26. How many Applications of Rectifications of Order can I file?**

Application for rectification of the order can be filed multiple times.

## **27. Once CO/JO files a Counter Reply, will I receive its auto-intimation?**

Yes, once CO/JO files a Counter Reply, GST portal will automatically send you an email informing about receipt of the Counter Reply, along with Reply Reference Number and Reply date.

## **28. Can I submit more than one Reply to a Notice?**

No, you cannot submit more than one Reply to a Notice. Once the reply is submitted, the Reply link in the NOTICES tab will get disabled. In case you want to modify your reply or submit any additional documents, you can do so during Personal Hearing and submit the hardcopy of the documents. These additional documents will be uploaded by the tax official on the GST Portal.

## **29. What actions take place on the GST Portal once I file a Reply?**

Once you file a reply, following actions take place on the GST Portal:

- REPLIES tab is automatically updated with a table containing details of the reply.
- A Reference Number is generated and is sent to you through an email. Also, intimation for submission of the reply is sent to the Jurisdictional Officer / Concerned Officer through an email.

## **30. Is there a limit on Adjournments, during Processing of all Applications related to Advance Ruling?**

There is no limit on Adjournments. Hearing can be adjourned any no. of times.

### **31. Can I file an Appeal against the Advance Ruling Order passed by AAR, in case of Partial reference?**

Yes, in case of Partial reference also, Appeal can be filed against the Advance Ruling Order passed by Authority for Advance Ruling.

### **32. Do I need to deposit any fee to file an Appeal against the Advance Ruling Order passed by AAR?**

Yes, you need to deposit the applicable fee to file an Appeal against the Advance Ruling Order passed by AAR. The applicable fee will be displayed on the New Application page once you initiate filing of Appeal against Advance Ruling. Without depositing the required fee you won't be able to proceed further and file appeal.

### **33. I am filing an Appeal on 01/04/2018 against the Advance Ruling Order passed by AAR on 01/03/2018. Do I need to need to attach the Details of Condonation of Delay (COD) along with the Appeal Application?**

Yes, you need to attach the Details of Condonation of Delay (COD) along with the Appeal Application. This is because the number of days delay in filing Appeal is calculated after expiry of 30 days and in your case the number of days delay in filing Appeal is '1'. This will be displayed in **No. of days delay in filing appeal** field of the **Advance Ruling Appeal Application** screen when you initiate filing of appeal.

### **34. What are the types of Orders that can be issued against the filed Applications related to Advance Ruling?**

Following types of Orders that can be issued against the filed Applications related to Advance Ruling:

#### **Orders issued by AAR:**

- Declaring Advance Ruling Void
- Dropping Void Proceedings
- Admission of Advance Ruling Application
- Rejection of Advance Ruling Application
- Advance Ruling Order
- Rectification of Order
- Rejection of Rectification Application

#### **Orders issued by AAAR:**

- Declaring Advance Ruling Void
- Dropping Void Proceedings
- Acceptance of Condonation of Delay
- Rejection of Condonation of Delay
- Appeal Order (Confirming Advance Ruling)



- Appeal Order (Modifying Advance Ruling)
- Rectification of Order
- Rejection of Rectification Application

### **35. Against which all Orders issued by AAR can I file an Appeal?**

You can file an Appeal against the Advance Ruling Order and Rectification Order (in case the Advance Ruling Order is rectified) issued by AAR.

### **36. What actions take place once I file an Appeal against the Advance Ruling Order passed by AAR?**

Following actions take place on the GST Portal after successful filing of an Appeal Application against the Advance Ruling Order passed by AAR:

1. ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.
2. An email is sent to the Concerned officer and Jurisdictional Officer informing them about receipt of application along with ARN and application date.
3. Appellant can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order"
4. The application will land in the AAAR's queue under Application inbox and will be available to Registrar, Authority Members and Steno and Appeal Proceedings will follow.

### **37. What actions take place once Concerned Officer or Jurisdictional Officer files an Appeal against the Advance Ruling Order passed by AAR?**

Following actions take place on the GST Portal after successful filing of an Appeal Application against the Advance Ruling Order passed by AAR:

1. ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.
2. An email is sent to the Taxpayer informing him/her about receipt of application along with ARN and application date. He/she can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order".
3. The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

### **38. Once I file an Appeal against the Advance Ruling Order passed by AAR, to whom all GST Portal will send its auto-intimation?**

Once you file an Appeal against the Advance Ruling Order passed by AAR, GST portal will automatically send an acknowledgement email and SMS to the Appellant and email intimation to the jurisdictional officer and Concerned Officer informing about receipt of appeal application along with ARN and application date.

### **39. Once CO/JO files an Appeal against the Advance Ruling Order passed by AAR, will I receive its auto-intimation?**

Yes, once CO/JO files an Appeal against the Advance Ruling Order passed by AAR, GST portal will automatically send you an email informing about receipt of appeal application along with ARN and application date.

#### **40. Can I file an Appeal against the Advance Ruling Order after 60 days without COD?**

Yes, Appeal can be filed even after 30 days and up to 60 days (even without COD) or even after 60 days from the date of communication of the order appeal against. In case of delay, please attach the Application for COD in "Upload Supporting Document" section of the Appeal Application.

#### **41. Can I file an Appeal against the Advance Ruling Order which is modified or issued by AAAR (in case of Reference)?**

No, you cannot file an Appeal against the Advance Ruling Order which is modified or issued by AAAR (in case of Reference)

#### **42. What are the steps involved in Processing of an Appeal Application against Advance Ruling?**

Following are the key-steps of the Proceedings related to an Appeal Application:

##### **If COD is required:**

- AAAR reviews the COD Application and issues "Hearing Notice" for Admission/Rejection of Condonation of Delay. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:

(i) **Issue "Acceptance of Condonation of Delay" Order** if AAAR is satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. Also, he/she may allow appeal for a further period of 30 days and condone the delay upto a period of 30 days. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Admitted".

(ii) **Issue "Rejection of Condonation of Delay" Order** if AAAR is not satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR or the delay period is more than 30 days. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Rejected".

##### **If COD is not required or if COD is condoned and Appeal is admitted:**

- AAAR reviews the Appeal and issues "Hearing Notice" for Disposal of Advance Ruling Appeal Application. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- If required, Respondents can submit their Counter-replies on the GST Portal. System will send an intimation regarding the submission of counter reply by respondent to the appellant through an email.
- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties. Its intimation is sent by a system-generated email to the Appellant and Respondents, with details of new date, new place and new time of hearing.

- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. Issue "Appeal Order (Confirming Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.
  - ii. Issue "Appeal Order (Modifying Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.

### **43. I have filed an Application related to Advance Ruling. By when can I expect the Order from the concerned Authority?**

AAR or AAAR, as the case may be shall pass the order within <<90>> days from the date of filing of any application related to Advance Ruling.

### **44. What is Void Proceedings?**

Void Proceedings are conducted on Disposed Applications, where it is found that the Applicant has obtained an Advance Ruling by fraud, or suppression of material facts or misrepresentation of facts. In such a case, the AAR/AAAR can declare such ruling to be void *ab initio*. However, before declaring any order to be void the AAR/AAAR shall give an opportunity of being heard to the Applicant.

### **45. Who can initiate Void Proceedings against an Applicant?**

Only AAR/AAAR members can initiate Void Proceedings

### **46. What are the steps involved in Void Proceedings?**

Steps involved in Void Proceedings are

- AAR/AAAR issues "Hearing Notice" for declaring advance ruling order void. Its intimation is sent by a system-generated email to the Applicant and CO/JO, with date, place and time of hearing. AAR/AAAR can also issue an Adjournment Notice to the parties. Its intimation is also sent by a system-generated email to the Applicant and CO/JO, with details of new date, new place and new time of hearing.
- On the date of hearing, parties appear before the AAR/AAAR.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAR/AAAR can take following actions:
  - i. Issue "Advance Ruling Declared Void" Order. In this case, it's intimation is sent by a system-generated email to the Applicant and CO/JO and AAR (if Order is passed by AAR) and the Status of the ARN is updated to "Order issued"
  - ii. Issue "Void Proceedings Dropped" Order. In this case, it's intimation is sent by a system-generated email to the Applicant and CO/JO and AAR (if Order is passed by AAR) and the Status of the ARN is updated to "Order issued".

### **47. What are the types of Notices that can be issued against the filed Applications related to Advance Ruling?**

Following types of Notices can be issued against the filed Applications related to Advance Ruling:

**Notices issued by AAR:**

- Notice of Personal Hearing for Admitting or Rejecting Filed Application seeking Advance Ruling
- Notice of Personal Hearing in respect of rectification application
- Notice of Personal Hearing in respect of Suo Moto rectification
- Notice of Personal Hearing in respect of declaring advance ruling order void
- Notice of Adjournment

**Notices issued by AAAR:**

- Notice of Personal Hearing for Admitting or Rejecting Appeals
- Notice of Personal Hearing in respect of in respect of reference application
- Notice of Personal Hearing in respect of rectification application
- Notice of Personal Hearing in respect of Suo Moto rectification
- Notice of Personal Hearing in respect of declaring advance ruling order void
- Notice of Adjournment