Procedure for filing of Appeal with the Appellate Authority for Advance Ruling

The Concerned Officer, the jurisdictional officer or an applicant aggrieved by the order passed by the Authority for Advance Ruling can file an Appeal with the Appellate Authority for Advance Ruling (AAAR)

The Appeal shall be filed within a period of 30 days from the date on which the ruling sought to be appealed against is communicated.

The appeal shall be made on the common GST portal and shall be accompanied by fees which is to be deposited in the manner, specified in Section 49.

An Appeal shall be made as follows:

- In Form GST ARA 02 by an Applicant along with Fees of Rs. 10,000 each under CGST & SGST Acts.
- In Form GST ARA -03 by the concerned officer or the jurisdictional officer without any fees.

The appeal (by the applicant or jurisdictional officer), the verification contained therein and all the relevant documents accompanying such appeal shall be signed:

- In the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
- In the case of an applicant, in the manner specified in rule 26 (DSC/e-signature).

The Appellate Authority must pass an order after hearing the parties to the appeal within a period of 90 days of the filing of an appeal.

If members of AAAR differ on any point referred to in appeal or reference, it shall be deemed that no advance ruling can be issued in respect of the question under appeal or reference.

A copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members and certified in such manner as may be prescribed shall be sent to the applicant, the concerned officer, the jurisdictional officer and to the Authority after such pronouncement.