

Appellate Authority for Advance Ruling- Mechanism in GST

West Bengal Appellate Authority for Advance Ruling Regulations, 2018 are made under [section 99 of West Bengal Goods and Services Act, 2017](#). These regulations are deemed to have come into effect from 1st July, 2017.

Appellate Authority for Advance Ruling (AAAR) is constituted under the respective State/Union Territory Act. The ruling given by AAAR and AAAR will be applicable only within the jurisdiction of the concerned state or union territory.

An advance ruling pronounced by AAAR shall be binding only on the applicant who has sought the advance ruling.

Procedure for filing Advance Ruling Application to AAAR

- If the applicant is aggrieved with the finding of the AAR, he can file an appeal with the AAAR.
- An appeal against the advance ruling shall be made by an applicant in the common portal in FORM GST [ARA-02](#) and shall be accompanied by a fee of ten thousand rupees to be deposited online.
- If the concerned jurisdictional officer of CGST/SGST does not agree with the finding of AAR, he can also file an appeal with AAAR. Such an appeal shall be made in the common portal in FORM GST [ARA-03](#) and no fee shall be payable by the said officer for filing the appeal.
- An appeal must be filed within thirty days from the date on which advance ruling is communicated to the concerned officer, the jurisdictional officer and the applicant.
- The Appellate Authority must pass an order after hearing the parties to the appeal within a period of ninety days of the filing of an appeal.
- If members of AAAR differ on any point referred to in appeal, it shall be deemed that no advance ruling is issued in respect of the question under appeal.