

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

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

2. Who needs to file an application (FORM ARA 01) for seeking Advance Ruling?

In GST regime, the application for seeking Advance Ruling can be filed by a registered person as well as an unregistered person who is desirous of obtaining Advance Ruling under the CGST Act.

Unregistered persons should create a User ID on GST Portal, using which they can create challan and make Payment in pre-login mode. Download the application from “**Download -> Offline Tools**”, print it, fill it and submit to Jurisdictional Tax Office along with Payment Receipt.

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

1. Applicant accesses the GST Portal and selects 'Generate User ID for Advance Ruling' under the User Services tab in the pre-login mode.
2. Applicant fills all the details in the application form along with-
 - a. PAN (Optional for Non-Resident User) + Legal Name of Business - validated against CBDT database
 - b. Mobile number and E-mail address of Authorized Signatory - Validated through separate OTPs
3. On successful validation of PAN, Legal Name of Business, Mobile OTP, and E-mail OTP. success message of generation of User ID is displayed. Also, User ID, Username, and Password is sent to the E-mail ID of the Authorized Signatory.
4. Applicant goes to the GST Portal using the User ID and creates Challan in pre login mode as per prescribed fee. Challan must be duly paid and Challan Receipt along with Challan Identification Number (CIN) must also be obtained.
5. Applicant downloads and fills the advance ruling form from the GST Portal and along with the temporary ID and Challan receipt, submits it manually at the Tax Office.

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

A registered person as well as any other person desirous of obtaining an advance ruling 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.

5. I forgot/misplaced my earlier user ID and now the system is showing me an error when I am filling the form to generate User ID. What should I do?

Please note the system will give an error when the same combination of PAN, E-mail ID, and Mobile Phone Number is being used to create another ID. So you need to change either the mobile phone number or the e-mail address of the Authorized Signatory if you want to successfully create another ID.

6. 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 can login in portal by creating temporary user ID or with your 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

7. How an unregistered person will make payment?

Currently, 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.

8. Can I track the status of my payment 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 > Payments > Track Payment Status** command to track the status of application for Advance Ruling.

9. Can I provide the other supporting documents along with the application?

Yes, applicant can upload the 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.

10. Can I edit my profile details after logging to the GST Portal?

Yes, you can edit your profile details after logging to the GST Portal. Navigate to **EDIT PROFILE** button on the dashboard to edit and update details of the authorized signatory and address of the applicant.

Dashboard

Last logged in on **10/05/2019 12:52**

Currently logged in from IP: **125.16.230.16**

Welcome **ANGAD JASBIRSINGH ARORA** to GST Common Portal

ANGAD JASBIRSINGH ARORA
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You can navigate to your chosen page through navigation panel given below

[View Profile](#) ↘

[CREATE CHALLAN >](#)

[EDIT PROFILE >](#)

Quick Links

[Check Cash Balance](#)

[Liability ledger](#)

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