

Department of Goods & Services Tax, Maharashtra

Procedure & Checklist for appeal to Appellate Authority for Advance Rulings

Reform No. 58: Constitute an appellate authority for advance ruling under the State Goods Service Tax and publish details of application procedure and checklist on the Department's website

If the applicant is aggrieved with the findings of the Authority for Advance Ruling (AAR), he can file an appeal with Appellate Authority for Advance Ruling (AAAR). The Government of Maharashtra has constituted an Authority known as “The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax” vide Notification No. MGST-1018/C.R.38/Taxation-1 (Dt 10/05/2018). Marathi and English Notifications is reproduced in the following pages for ready reference. It can be viewed on the portal of the Department <https://mahagst.gov.in> as under:

[Home Page >> Act & Rules >> Goods and Services Tax >> GST Trade Circulars, Notifications and GR >> MGST](#)

Details of AAAR is also available on the portal of GST Council www.gstcouncil.gov.in/advance-rulings .

- An appeal against the Advance Ruling issued under sub-section (6) of section 98 of the CGST/MGST Act and the rules made thereunder shall be made by an applicant in quadruplicate, in FORM GST ARA-02 (please refer to Annexure-1) and shall be accompanied by a fee of ten thousand rupees to be deposited online.
- An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the CGST/MGST Act and the rules made thereunder shall be filed in quadruplicate, in FORM GST ARA-03 (please refer to Annexure-2) and no fee shall be payable by the said officer for filing the appeal

- As per section 100 (2) of the CGST/MGST Act, the appeal shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the applicant or the concerned officer or the jurisdictional officer, as the case may be.
- The appeal, the verification contained therein and all the relevant documents accompanying *(there is no specific document checklist. Relevant documents pertaining to the Advance Ruling query are to be attached)* such appeal shall be signed-
 - (a) in the case of the concerned officer or jurisdictional officer, by an officer authorised in writing by such officer; and
 - (b) in the case of an applicant in the manner specified in Rule 26 (DSC/ eSignature)
- The application for Advance Ruling or the appeal before the Appellate Authority shall be filed in the jurisdictional office of the respective State Authority for Advance Ruling or the State Appellate Authority for Advance Ruling respectively.
- If the space provided for answering any item in the Forms is found to be insufficient, separate sheets may be used.
- Further, the application, the verification appended thereto, the Annexures to the application and the statements and documents accompanying the Annexures must be self-attested.
- Place for the Manual Submission of Application for Appeal against order passed by Authority for Advance Ruling:

The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax, 15th Floor, Air India Building, Nariman Point, Mumbai, 400 021.

- Date of hearing is communicated to the Appellant and the Jurisdictional Officer.
- 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.

Passing of Order by AAAR:

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. The Orders passed by AAAR are available on the portal of GST Council www.gstcouncil.gov.in/advance-rulings . The MIS reports of the orders passed by various AAAR is available on the portal of GST Council www.gstcouncil.gov.in/advance-rulings .

Annexure 1

Form GST ARA -02
[See Rule 106(1)]
Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
Prayer		
<p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to:</p> <ol style="list-style-type: none"> a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case. <p>And for this act of kindness, the appellant, as is duty bound, shall ever pray.</p>		

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents is correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____

Name of Appellant/Authorised Signatory

Date _____

Designation/ Status

Annexure- 2

Form GST ARA -03

[See Rule 106(2)]

Appeal to the Appellate Authority for Advance Ruling

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN, if any / User id of the person who had sought advance ruling	
4	Legal Name of the person referred to in serial number 3.	
5	Name and designation of jurisdictional officer / concerned officer	
6	Email Address of jurisdictional officer / concerned officer	
7	Mobile number of jurisdictional officer / concerned officer	
8	Whether the jurisdictional officer / concerned officer wishes to be heard in person?	Yes/No
9.	Facts of the case (in brief)	
10.	Grounds of Appeal	
Prayer		
In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, <Place> may be pleased to: a. set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above; b. grant a personal hearing; and c. pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.		

VERIFICATION

I, _____ (name in full and in block letters), son/daughter/wife of _____ do hereby solemnly declare that to the best of my knowledge and belief what is stated above and in the annexure(s), including the documents are correct. I am making this application in my capacity as _____ (designation) and that I am competent to make this application and verify it.

Signature

Place _____

Name and designation of the concerned officer /
jurisdictional officer

Date _____



महाराष्ट्र शासन राजपत्र

असाधारण भाग चार-ब

वर्ष ४, अंक ५७(२)]

गुरुवार, मे १०, २०१८/वैशाख २०, शके १९४०

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक १३०

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमांन्वये तयार केलेले
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

वित्त विभाग

मादाम कामा रोड, हुतात्मा राजगुरु चौक
मंत्रालय, मुंबई ४०० ०३२, दिनांक १० मे २०१८

अधिसूचना

महाराष्ट्र वस्तू व सेवा कर अधिनियम, २०१७.

क्रमांक मवसेक-१०१८/प्र.क्र. ३८/कराधान-१.—महाराष्ट्र वस्तू व सेवा कर अधिनियम, २०१७ (२०१७ चा महा. ४३) च्या कलम ९९ द्वारे प्राप्त झालेल्या अधिकारांचा वापर करून महाराष्ट्र शासन याद्वारे “ वस्तू व सेवा कर आगाऊ अधिनिर्णय महाराष्ट्र अपिल प्राधिकरण ” म्हणून ओळखले जाणारे प्राधिकरण गठीत करीत आहे. सदर अपिल प्राधिकरणामध्ये मुख्य आयुक्त, केंद्रीय वस्तू व सेवा कर आणि केंद्रीय उत्पादन शुल्क, मुंबई क्षेत्र आणि राज्यकर आयुक्त, महाराष्ट्र राज्य यांचा समावेश असेल.

महाराष्ट्राचे राज्यपाल यांच्या आदेशानुसार व नावाने,

ज. वि. दिपटे,
शासनाचे उप सचिव.

(१)

भाग चार-ब-१३०-१

FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya
Mumbai 400 032, dated the 10th May 2018

NOTIFICATION

Notification No. /2018- State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. MGST-1018/C.R.38/Taxation-1.—In exercise of the powers conferred by section 99 of the Maharashtra Goods and Services Tax Act, 2017 (Mah. XLIII of 2017), the Government of Maharashtra, hereby constitutes an Authority known as "The Maharashtra Appellate Authority for Advance Ruling for Goods and Services Tax" The said Appellate Authority shall consist of the Chief Commissioner, Central Goods and Services Tax and Central Excise, Mumbai Zone and the Commissioner of State Tax, Maharashtra State.

By order and in the name of the Governor of Maharashtra,

J. V. DIPTE,
Deputy Secretary to Government.