

Office of the  
Advance Ruling Authority  
Maharashtra State, 1<sup>st</sup> floor,  
B-Wing, Old Building,  
GST Bhavan, Mazgaon,  
Mumbai-400010.

## **TRADE CIRCULAR**

No. Advance ruling /submission/Hearing/2020-21/B-55, Mumbai. Date. 02/11/2020.  
**Trade Circular ARA- 01 T of 2020.**

**Sub. :-** Guidelines for online e-hearing before the Advance Ruling Authority under Maharashtra State Goods and Services Tax Act, 2017.

### **1. Background:**

The Authority for Advance Ruling under Maharashtra Goods and Services Tax Act, 2017 will be conducting physical hearing of all applicants from its establishment at Mumbai, in respect of Advance Ruling Application filed by the said applicants. The current situation under pandemic of Covid-19 necessitates physical distancing and restriction on travel at many places. It is therefore decided to initiate the e-hearing on provisional basis, in respect of applications filed. Hence, the following instructions are hereby issued in this respect.

### **2. Online process of e-hearing:-**

**2.1** The application for advance ruling is currently being filed online by the applicant along with payment of fee on GST website. This mechanism will continue to be online. The process of advance ruling further includes submission of documents to authority and hearing on the issues. The submission of documents will continue to be through postal services or courier. The changes are made only in respect of mode of hearing.

**2.2 E-hearing** - If submissions made by the applicant are in order, then the application will be fixed for preliminary hearing and thereafter for the final hearing. These hearings will be conducted on Microsoft Teams application. The applicant or authorised representative and the concerned officer of the department will be communicated to

attend the hearing on Advance Ruling application through e-mail. Applicant and the concerned officer should download Microsoft Teams app either on desktop/ laptop/ cell phone and should have a good quality internet connection. The advance ruling office will create the hearing event by using the Microsoft Teams application and will schedule the date and time of hearings. The link of such hearing will be sent to the email of the applicant or the authorised representative and concerned officer well in advance. The applicant/ authorized representative and concerned officer can attend the e-hearing on Microsoft Teams application by clicking on this link and connecting to the Microsoft Teams application on scheduled date and time. The applicant, attending the e-hearing shall carry ID proof. If the applicant wishes to be represented by an authorised representative, in that case, the authorised representative shall file Authorisation Letter/Vakalatnama along with copy of photo ID Card and contact details, through their email id. An applicant can join e-hearings along with the authorised representative but only after informing the Advance Ruling Authority. After every hearing through the e-hearing mechanism, the advance ruling office will send an email to applicant and concerned departmental officer or their authorised representatives, if any, stating that the event of hearing in respect of the application has been conducted on such date and the said mail may mention the submissions made by the applicant as well as the concerned officer or their authorised representatives. The applicant and the concerned officer or their authorised representatives, if any, are expected to revert the mail with remark 'noted' and in case of any disagreement, may communicate their say in detail. If the applicant does not revert on the mail sent within two days from the date of mail, then it will be assumed that they agree with the contents of the emailed record of personal hearing. Standard protocol and etiquettes shall be observed by all the attendees for such e-hearing.

### **3. General Instructions:**


**3.1** The service of advance ruling order will be done through email only. The date on which the advance ruling order is mailed to the designated email id of applicant shall be considered as valid service date for all further purposes. The physical copy of order shall be sent on specific request from the applicant/ authorised representative/ concerned officer.

**3.2** In case, the circumstances or legal provisions, etc. render it necessary for hearing in person, the advance ruling officer may opt to conduct personal hearing by physical

presence. The applicant or his authorised representative may also request the Advance Ruling Authority to conduct physical hearing (with reasonable cause for requesting physical attendance) during the advance ruling proceedings. The decision of advance ruling authority will be final in respect of conducting a personal hearing with physical attendance. In such circumstances, the same will be carried out with mutually suitable timing of the officer and the applicant. The instructions as enumerated above with respect to e-Hearing shall not be applicable in such cases.

3.3 Documents required to be submitted for e-hearing may be sent by the applicant on mail id [advancerulinggst@mahagst.gov.in](mailto:advancerulinggst@mahagst.gov.in). In such case, the original copies of the documents should be preserved for production upon being directed by authority at any time in future. It is to be noted that the responsibility for producing the originals and proving their genuineness lies with the applicant as it has been electronically filed.

The guidelines of this circular are procedural in nature and hence cannot be made use of in the interpretation of provisions of the law. These are further subject to changes due to unforeseen circumstances of Covid-19 pandemic or as decided by the authority, which would be informed in due course. It is requested to bring the contents of this circular to the notice of all the members of your association.



T. R. Ramnani  
Member, Advance Ruling



P Vinitha Sekhar  
Member, Advance Ruling

No. Advance ruling /submission/Hearing/2020-21/B-55, Mumbai. Date 12/11/2020.

**Copy forwarded for information to,**

- 1) The Dy. Secretary, Finance Department, Mantralaya, Mumbai.
- 2) The Commissioner of State Tax , Maharashtra State, Mazgaon, Mumbai .
- 3) The Chief Commissioner of Central Tax, Churchgate, Mumbai
- 4) Member Central, Advance Ruling Authority, Maharashtra State, Mumbai.
- 5) Member State, Advance Ruling Authority, Maharashtra State, Mumbai
- 6) Copy forwarded to the Joint Commissioner of State Tax (Mahavikas) with request to upload it on the website of the department .