

**By the Commissioner of State Tax,
Gujarat State, Ahmedabad
Dated 22nd December, 2017
Circular No. 25/2017-GST**

No. GSL/S.168/B - 5

**Sub: Manual filing of applications for Advance Ruling and
appeals before Appellate Authority for Advance Ruling
- reg**

As per rules 104 and 106 of the GGST Rules, 2017 (hereinafter referred to as “the GGST Rules”) the application for obtaining an advance ruling and filing an appeal against an advance ruling shall be made by the applicant on the common portal. However, due to the unavailability of the requisite forms on the common portal, a new rule 107A has been inserted vide Government notification, Finance Department, No.(GHN-127)GSTR-2017(14)-TH DT.15/11/2017, No. 55/2017-State Tax, which states that in respect of any process or procedure prescribed in Chapter XII, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include the manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to the GGST Rules.

2. Therefore, in exercise of the powers conferred by sub-section (1) of section 168 of the Gujarat Goods and Services Tax Act, 2017 (hereinafter referred to as ‘the GGST Act’) on the recommendations of the Council and for the purpose of ensuring uniformity in the processing of such manual applications till the advance ruling module is made available on the common portal, the following conditions and procedure are prescribed for the manual filing and processing of the applications.

Form and Manner of Application to the Authority for
Advance Ruling

3. An application for obtaining an advance ruling under sub-

