

**GST ADVANCE RULING APPLICATION****INDEX**

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**OFFICE OF THE DELHI AUTHORITY FOR ADVANCE RULING**  
**TRADE & TAXES DEPARTMENT , VYAPAR BHAWAN, IP ESTATE NEW DELHI**

**CHECK LIST OF THE PETITION FILED IN THE MATTER**

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**AAR NO. .... DATED .....**

<b>SR NO.</b>	<b>PARTICULARS</b>	<b>YES/NO</b>	<b>REMARKS</b>
01	Application form GST ARA-01 is submitted duly filled & signed or not.		
02.	Whether the applicant is registered or not ?		
03	Whether the petition is being filed on the matters or on questions specified in sub- sec- 02 of section -97 DGST Act -2017 in respect of the following questions only?  (a) Classification of any goods or services or both. (b) Applicability of a notification issued under the provisions of the 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.		
04	Whether Application is accompanied with a fee of Rs.5000,- or not /as prescribed under law?		
05	Whether the authorisation made by the applicant is on Rs. 25/-stamp fee on Power of attorney to an advocate/ CA to file the application on behalf of applicant or not ?		

06	Whether the application has been duly verified in terms of Rule 26- of DGST Rule ?		
07	Whether the matter is already pending or decided in any other proceedings in the applicant's case under any of the provisions of this Act?		
08	Whether 03 sets of Advance Ruling petition accompanied with complete documents are submitted or not ?		

(SIGNATURE OF APPLICANT/ ADVOCATE )

NAME & M.PH.....

CHECKED BY – AVATO

APPROVED BY - AC

**POWER OF ATTORNEY**

THIS POWER OF ATTORNEY, granted at \_\_\_\_\_, this 30<sup>th</sup> May 2018, by M/s \_\_\_\_\_, at its registered office at \_\_\_\_\_, through its proprietor/director/partner Mr. \_\_\_\_\_, s/o \_\_\_\_\_ Mr. \_\_\_\_\_, Resident of \_\_\_\_\_, (herein referred to as the First Party, which expression shall, unless the same be repugnant to the context or meaning thereof, mean and include its directors, successors and assignees)

**In favour of**

CA/CS/Adv. \_\_\_\_\_, (Membership No. \_\_\_\_\_), Partner/proprietor of \_\_\_\_\_ (FRN: \_\_\_\_\_) Office at \_\_\_\_\_, (herein referred to as the counsel, which expression shall, unless the same be repugnant to the context or meaning thereof, mean and include its successors and permitted assignees)

**WHEREAS**

For the purpose of Notice/communication no. \_\_\_\_\_ dated / /2018 sent by \_\_\_\_\_ department/Organization/Sub \_\_\_\_\_ Regional Officer at \_\_\_\_\_ to be entered through the above counsel, offered by the first party, is desirous of delegating to the counsel, certain powers for the purposes of submission and take necessary action for document as demanded in above said notice.

**NOW THIS POWER OF ATTORNEY** witness that the First Party hereby delegates to the counsel, the following powers, namely:

1. To arrange for and to accept any compromise on my/our behalf in any proceeding in respect Notice/communication no. \_\_\_\_\_ dated / /2018 to present my/us in of matters and to every others necessary and lawful act incidental in this case of connection proceedings on my/our behalf.
2. To do all such acts, deeds and things as may be necessary for or incidental in respect of the Notice/communication no. \_\_\_\_\_ dated / /2018.
3. To collect and submit all the necessary documents pertaining to the above mentioned Notice/communication no \_\_\_\_\_ dated 30 May, 2018.

Their hereby authorize the said counsel to receive and reply direct all communication from the said. Sub Regional Officer, and other authorities on my/our behalf.

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I/We further agreed to confirm and rectify all his acts done under these powers, and not to hold the said attorney to the personal responsible for my/our and or acts short coming faults and deeds whatsoever.

Signed and Delivered by: \_\_\_\_\_

Accepted by: \_\_\_\_\_

(Signature)

(Signature)

Herein in the presence of witness

1. Name and Address

Signature

2. Name and Address

Signature

Date:

Place:

**Form GST ARA -01**

[See Rule 104(1)]

**Application Form for Advance Ruling**

GSTIN Number, if any/ User-id			
Legal Name of Applicant			
Trade Name of Applicant (Optional)			
Status of the Applicant [registered / un-registered]			
Registered Address / Address provided while obtaining user id			
Correspondence address, if different from above			
Mobile No. [with STD/ISD code]			
Telephone No. [with STD/ISD code]			
Email address			
Jurisdictional Authority		<<name, designation, address>>	
i. Name of Authorised representative		Optional	
ii. Mobile No.		iii. Email Address	
Nature of activity(s) (proposed / present) in respect of which advance ruling sought			
A. Category			
Factory / Manufacturing	Wholesale Business	Retail Business	
Warehouse/Deport	Bonded Warehouse	Service Provision	
Office/Sale Office	Leasing Business	Service Recipient	
EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)	
Works Contract			
B. Description (in brief)	(Provision for file attachment also)		
Issue/s on which advance ruling required (Tick whichever is applicable) :-			
(i) classification of goods and/or services or both		<input type="checkbox"/>	
(ii) applicability of a notification issued under the provisions of the Act		<input type="checkbox"/>	

(iii) determination of time and value of supply of goods or services or both	<input type="checkbox"/>
(iv) admissibility of input tax credit of tax paid or deemed to have been paid	<input type="checkbox"/>
(v) determination of the liability to pay tax on any goods or services or both	<input type="checkbox"/>
(vi) whether applicant is required to be registered under the Act	<input type="checkbox"/>
(vii) whether any particular thing done by the applicant with respect to any goods and/or services or both amounts to or results in a supply of goods and/or services or both, within the meaning of that term	<input type="checkbox"/>
Question(s) on which advance ruling is required	
Statement of relevant facts having a bearing on the question(s) raised.	
Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).	
I hereby declare that the question raised in the application is not (tick) - <input checked="" type="checkbox"/>	
a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act	
Payment details	Challan Identification Number (CIN) - Date -

### 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 Applicant/Authorised Signatory

Date \_\_\_\_\_

Designation/Status.

**Form GST PMT -06**  
(See Rule ---- )  
**Challan for deposit of goods and services tax**

CPIN of information>>	<<Auto Generated after submission of information>>	Date <<Current date>>	Challan Expiry Date --
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GSTIN	<<Filled in/Auto populated>>	Email address	<<Auto Populated>>
Name (Legal)	<<Auto Populated>>	Mobile No.	<<Auto Populated>>
Address	<<Auto Populated>>		

		Details of Deposit					(All Amount in Rs.)	
Government	Major Head	Minor Head					Total	
		Tax	Interest	Penalty	Fee	Others		
Government of India	Central Tax (----)							
	Integrated Tax (----)							
	CESS (----)							
	Sub-Total							
	State (Name)	State Tax (----)						
UT (Name)	UT Tax (----)							
Total Challan Amount								
Total Amount in words								

Mode of Payment (relevant part will become active when the particular mode is selected)

e-Payment  
 (This will include all modes of e-payment such as CC/DC and net banking. Taxpayer will choose one of this)

Over the Counter (OTC)  
 Bank (Where cash or instrument is proposed to be deposited)

Details of Instrument  
 Cash     Cheque     Demand Draft

NEFT/RTGS

Remitting bank	GST
Beneficiary name	<CPIN>
Beneficiary Account Number (CPIN)	Reserve Bank f India
Name of beneficiary bank	IFSC of RBI
Beneficiary Bank's Indian Financial System Code (IFSC)	
Amount	

*Note: Charges to be separately paid by the person making payment.*

Particulars of depositor	
Name	
Designation/ Status (Manager, partner etc.)	
Signature	
Date	
Paid Challan Information	
GSTIN	
Taxpayer Name	
Name of Bank	
Amount	
Bank Reference No. (BRN)/UTR	
CIN	
Payment Date	
Bank Ack. No. (For Cheque / DD deposited at Bank's counter)	

Note - UTR stands for Unique Transaction Number for NeFT / RTGS payment.