



## Chapter 18

# Advanced Ruling

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	<b>Total No. of Illust.</b>			<b>23</b>

## 01. General Questions

### Baisc

#### MCQ 18.01.01.00

**Advance Ruling means a decision provided by the \_\_\_\_\_ to an applicant on matters of the GST.**

- Central Board of Indirect & Customs
- Authority or Appellate authority for Advance Ruling
- Central or State Government
- Any of the above

#### MCQ 18.01.02.00

**What is the meaning of applicant?**

- Person registered under the Act.
- Person desirous of obtaining registration under the Act.
- Tourist as defined under section 15 of IGST Act, 2017.
- (a) or (b)

### Sec 97 – Application for Advance Ruling

#### MCQ 18.01.03.00

**Which of the following may make an application for Advance Ruling?**

- Jurisdictional Officer
- Applicant
- Both Applicant & Jurisdictional Officer
- Proper officer

#### MCQ 18.01.04.00

**The Appellate Authority for Advance Ruling shall comprise of:**

- Chief Commissioner of Central tax as designated

by the Board and Commissioner of State tax/ Union Territory tax, having jurisdiction over the applicant.

- Principal Chief Commissioner of Central tax and Commissioner of State tax/ union Territory tax, having jurisdiction over the applicant.
- Two sitting High Court Judges.
- None of the above.

#### MCQ 18.01.05.00

**What is the time period within which the application made to the authority be withdrawn?**

- 10 days of date of application
- 10 days of date of first hearing
- 30 days
- No provision of withdrawal

#### MCQ 18.01.06.00

**A copy of Advance Ruling signed and certified shall be sent to \_\_\_\_\_.**

- Applicant
- Concerned Officer
- Jurisdictional Officer
- All of the above

#### MCQ 18.01.07.00

**The fee for filing an application for Advance Ruling is:**

- Rs. 5000/- under CGST Act
- Rs. 5000/- under SGST Act
- Rs. 5000/- each under CGST and SGST Act
- Rs. 10000/- under any of the above Act

### Sec 98 – Procedure on receipt of Application

#### MCQ 18.01.08.00

**Where shall the Advance Ruling Authority be located?**

- The Authority shall be located in each State / Union Territory.
- The Authority shall be located in Centre.
- The Authority shall be located in both Centre & State.
- None of the above.

#### MCQ 18.01.09.00

**The AAR shall comprise of:**

- One technical member from amongst the officers of Central tax and one technical member from amongst the officers of State tax/Union Territory tax.
- One sitting High Court Judge.
- (a) or (b)
- (a) and (b)

### Sec 99 – Appellate Authority for Advance Ruling

#### MCQ 18.01.10.00

**Who has the power to amend the order issued under section 98 or 101, to rectify any error apparent from record?**

- Advance Ruling Authority
- Appellate Authority for the Advance Ruling
- Authority or, as the case may be, the Appellate Authority.
- None of the above.

## Sec 100 Appeal for Advance ruling

MCQ 18.01.11.00

What is the time period within which the AAR shall pronounce the Advance Ruling?

- a. 30 days from receipt of an application
- b. 60 days from receipt of an application
- c. 90 days from receipt of an application
- d. 180 days from receipt of an application

MCQ 18.01.12.00

What is the time period within which the appeal before the Appellate Authority against the ruling of the authority be filed?

- a. 15 days + 30 days extension
- b. 15 days + 60 days extension
- c. 30 days + 30 days extension
- d. 30 days + 60 days extension

MCQ 18.01.13.00

The fee for filing an appeal before AAAR by the applicant is:

- a. ₹ 25000/- under CGST Act
- b. ₹ 25000/- under SGST Act
- c. ₹ 10000/- each under CGST and SGST Act
- d. ₹ 25000/- under any of the above Act

## Sec 102 – Rectification of advance ruling

MCQ 18.01.14.00

What is the time period within which rectification of order is to be passed?

- a. 3 months from the date of order
- b. 3 months from the date of communication of order

- c. 6 months from the date of order
- d. 6 months from the date of communication of order

MCQ 18.01.15.00

Who can apply for rectification of error on record?

- a. Applicant
- b. Concerned officer or Jurisdictional Officer
- c. Advance Ruling Authority or the Appellate Authority on its own accord can rectify the error
- d. All of the above

## Sec 103 – Applicability of advance ruling

MCQ 18.01.16.00

Who can file an appeal before the Appellate Authority against the ruling of the authority?

- a. Any taxable person
- b. Jurisdictional Officer or the aggrieved applicant
- c. Any person concerned belonging to same industry as that of the applicant
- d. Any of the above

MCQ 18.01.17.00

If the members of Appellate Authority differ on any point or points referred to in appeal, then it shall be deemed that \_\_\_\_\_.

- a. No Advance Ruling can be issued in respect of the questions covered under the appeal
- b. Such application for ruling is withdrawn
- c. Advance ruling is filed before the court
- d. Advance ruling is passed for whatever is beneficial to the applicant

## Sec 104 – Advance Ruling to be Void in certain circumstances

MCQ 18.01.18.00

When can the AAR reject the application for the advance ruling?

- a. Issue raised is already decided in case of the applicant under this Act
- b. Issue raised is already pending in case of the applicant under this Act
- c. Both (a) or (b)
- d. None of the above

MCQ 18.01.19.00

What is the condition under which the Advance Ruling shall not be binding?

- a. Applicant is unsatisfied with the ruling
- b. Ruling is general in nature
- c. Change in law or facts
- d. None of the above

## Sec 105 – Power to Authority and Appellate Authority

MCQ 18.01.20.00

When can the Authority declare the advance ruling pronounced as void?

- a. If ruling is obtained by suppression of material facts
- b. If the applicant is in the business of supplies on which clarification has been sought
- c. If the applicant does not engage in the business of supplies after 6 months of obtaining the ruling

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d. If a Supreme Court judgement is pronounced on the same issue and the judgement is exactly the opposite of the clarification issued under the ruling

**MCQ 18.01.21.00**

**Authority for Advance Ruling shall not admit an application if:**

- a. show cause notice has been issued
- b. appeal has been filed to Appellate Tribunal against the adjudication order
- c. appeal has been filed before the Hon'ble high Court
- d. None of the above

**MCQ 18.01.22.00**

**An applicant may seek Advance Ruling in relation to supply of goods and/or services-**

- a. being undertaken by him
- b. proposed to be undertaken by him
- c. already undertaken by him
- d. all of the above

**02. RTP and MTP Questions**

**MCQ 18.02.23.00**

**State whether following statements are true or false w.r.t. provisions relating to Advance Ruling.**

- (i) Questions on which the advance ruling can be sought under this Act, include rate of tax applicable to a particular supply and place of supply.
- (ii) Rectification of advance ruling is not possible

**once the Authority for Advance Ruling has passed the orders.**

**(iii) The Authority for Advance Ruling shall pronounce its ruling within 90 days from the date of receipt of application.**

**(iv) Authority for Advance Ruling may accept application even if the question raised in the application is already pending or decided in any proceedings under any of the provisions of the CGST Act, 2017 qua the applicant.**

**(v) Authority for Advance Ruling may, by order, declare such advance ruling void ab initio if it finds out that such ruling is obtained by suppression of material facts, fraud or misrepresentation of facts.**

**Choose from following options: (CA Final RTP Nov 19) [ICAI Material]**

- a. False, False, True, False, True
- b. False, True, True, False, True
- c. True, True, False, False, True
- d. False, False, False, False, True

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**Answers:-**

18.01.01	b	18.01.11	c	18.01.21	d
18.01.02	d	18.01.12	c	18.01.22	d
18.01.03	b	18.01.13	c	18.02.23	a
18.01.04	a	18.01.14	c		
18.01.05	d	18.01.15	d		
18.01.06	d	18.01.16	b		
18.01.07	c	18.01.17	a		
18.01.08	a	18.01.18	c		
18.01.09	a	18.01.19	c		
18.01.10	c	18.01.20	a		