Chapter 21

Advanced Ruling

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02. Sec 96- Authority for Advance Ruling

MCQ 21.01.01.00

Where shall the Advance Ruling Authority be located?

a. The Authority shall be located in each State / Union Territory.
b. The Authority shall be located in Centre.
c. The Authority shall be located in both Centre & State.
d. None of the above.

[Hint : Refer Sec 96, the authority for advance rulling constituted under state/UT]

02. Sec 97- Application for Advance Ruling

MCQ 21.02.02.00

The fee for filing an application for Advance Ruling is:

a. ₹ 5,000/- under CGST Act
b. ₹ 5,000/- under SGST Act
c. ₹ 5,000/- each under CGST and SGST Act
d. ₹ 10,000/- under any of the above Act

[Hint:- Refer Sec 97 read with rule 104]

03.Sec 98- Procedure on receipt of application

MCQ 21.03.03.00

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

[Hint:- Refer Sec 98(6)]

04. Sec 100:- Appeal to Appellate Authority

MCQ 21.04.04.00

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

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

[Hint: Refer Sec 100 read with Rule 106, time limit for appeal to appellate authority]

MCQ 21.04.05.00

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

a. ₹ 25,000/- under CGST Act
b. ₹ 25,000/- under SGST Act
c. ₹ 10,000/- each under CGST and SGST Act
d. ₹25,000/- under any of the above Act

[Hint: Refer Sec 100 with Rule 106]

05. Sec 102 - Rectification of advance ruling

MCQ 21.05.06.00

Who can apply for rectification of any error in the order passed for advance ruling which is apparent on the face of the 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

[Hint:- Refer Sec 102]

MCQ 21.05.07.00

What is the time period within which rectification of order is to be passed u/s 102?

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

[Hint:- Refer Sec 102]

06.Sec 103 - Applicability of advance ruling

MCQ 21.06.08.00

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, facts or circumstances
d. None of the above

[Hint: Refer Sec 103]

07. Combined Questions

MCQ 21.07.09.00

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) [Study Mat]

a. False, False, True, False, True

b. False, True, True, False, True

c. True, True, False, False, True

d. False, False, False, False, True

[Hint:- Refer Sec 97(2), Sec 102, Sec 98(6), Proviso to Sec 98(2) & Sec 104(1)]

Answers:-

21.01.01	a
21.02.02	c
21.03.03	c
21.04.04	c
21.04.05	c
21.05.06	d
21.05.07	c
21.06.08	c
21.07.09	a