



# Department of Commercial Tax Government of Madhya Pradesh

Moti Bungalow Compound, M.G. Road, Indore - 452007

## View ORDERS and File Appeal

To view ORDERS and File Appeal, perform following steps:

1. On the **Case Details** page of that particular application, select the **ORDERS** tab. This tab displays all the Orders issued by AAR or AAAR against this case. Click **File Appeal** hyperlink to initiate your Appeal Application.

Dashboard > Services > User Services > My Applications > **Case Details**

ARN <b>AD2407180001120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>31/07/2018</b>	Status <b>Referred by Authority</b>
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APPLICATIONS	Order No.	Type of Order	Passed On	Passed By	Action
NOTICES	<a href="#">ZA240818000067Q</a>	Advance ruling order	12/08/2018	Gujarat Authority for Advance Ruling	<a href="#">File Appeal</a> File Rectification

10 25 50 100

ORDERS

RECTIFICATION

ADDITIONAL DOCUMENT

**Note 1:** Here are the types of Orders issued by AAR and AAAR.

<i>Orders Issued by Authority for Advance Ruling (AAR)</i>	<i>Orders Issued by Appellate Authority for Advance Ruling (AAAR)</i>
<ul style="list-style-type: none"><li>• Declaring Advance Ruling Void</li><li>• Dropping Void Proceedings</li><li>• Admission of Advance Ruling Application</li><li>• Rejection of Advance Ruling Application</li><li>• Advance Ruling Order</li><li>• Rectification of Order</li><li>• Rejection of Rectification Application</li></ul>	<ul style="list-style-type: none"><li>• Declaring Advance Ruling Void</li><li>• Dropping Void Proceedings</li><li>• Acceptance of Condonation of Delay</li><li>• Rejection of Condonation of Delay</li><li>• Appeal Order (Confirming Advance Ruling)</li><li>• Appeal Order (Modifying Advance Ruling)</li><li>• Rectification of Order</li><li>• Rejection of Rectification Application</li></ul>



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**Note 2:** You can file an Appeal against only the Advance Ruling Order issued by AAR.

- New Application** page is displayed. Act(s) for which Appeal against the Advance Ruling has to be filed is auto-selected. In case, there is no sufficient balance in Cash Ledger, click **DEPOSIT TO CASH LEDGER** button to deposit the required amount of the displayed **Total Fee Applicable** in Cash Ledger. [Click here to refer the FAQs and User Manual on Making Payment.](#) Otherwise, click **CREATE APPLICATION FOR APPEAL**.

Dashboard > Services > User Services > My Applications > **New Application**

Select Act(s) for which Appeal against the Advance Ruling has to be filed

SGST     CGST     IGST    Cash Balance as on 12/8/2018

Acts	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount to be paid (in ₹)
SGST	10,000.00	290000.00	Nil
CGST	-	-	-
IGST	-	-	-
Total (in ₹)	10,000.00	290000.00	Nil

**DEPOSIT TO CASH LEDGER**    **CREATE APPLICATION FOR APPEAL**

**Instructions**

- If there is not sufficient balance in Cash Ledger (under Fee head), i.e. "Amount to be paid" is not nil, then click on **Deposit To Cash Ledger** button to deposit the required amount, in Cash Ledger.
- If sufficient balance is available in Cash Ledger (under Fee head), i.e. "Amount to be paid" is nil for all the selected acts, then click on **Create Application for Appeal**.

- Advance Ruling Appeal Application** page is displayed. System auto-calculates the number of days delay in filing appeal from the date when Advance Ruling Order was passed by the AAR. If the **No. of days delay in filing appeal** field is not 0, you must attach the Details of Condonation of Delay (COD) in the **Upload Supporting Documents** field. Also, based on the Act(s) for which Appeal against the Advance Ruling has to be filed, **Details of Jurisdictional Officer** is auto-populated. To go to the previous page, you can click **BACK**.

**Note:** Appeal can be filed even after 30 days and up to 60 days (even without COD) or even after 60 days from the date of communication of the order appeal against. In case of delay, please attach the Application for COD in "Upload Supporting Document" section of the Appeal Application.



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Dashboard > Services > User Services > My Applications > New Application > **Advance Ruling Appeal Application**

<b>Application Type</b> Appeal to the Appellate Authority for Advance Ruling	<b>GSTIN/UIN/Temporary ID</b> 24ABCPM8147P1Z6	<b>Legal Name</b> PRAVINBHAI KALIDAS MISTRY
<b>Trade Name</b> SUN LIGHT(Paldi)	<b>Status of the Applicant</b> Registered	

• indicates mandatory fields

#### Order Details

Advance Ruling Order Number

**ZA2408180000216**

Date of Communication of Order

**09/08/2018**

#### Appeal Details

No. of days delay in filing Appeal

**0**

ⓘ No. of days delay in filing Appeal is calculated after expiry of 30 days, from the date of communication of Advance Ruling order.

ⓘ In case of delay in filing Appeal, please attach Details for Condonation of Delay (COD) in the supporting document section.

#### Details of Jurisdictional Officer

<b>Application Filed For</b> *		
SGST		
<b>Name</b>	<b>Designation</b>	<b>Email ID</b>
<b>MUKESH DHANJIBHAI KARSHALA</b>	<b>Commercial Tax Officer</b>	<b>rohitash_singh@infosys.com</b>
<b>Address</b>	<b>Jurisdiction Details</b>	
<b>NA</b>	<b>Ghatak 1 (Ahmedabad), Range - 1, Division - 1, Gujarat</b>	

Address of Appellant at which notices may be sent (  Same as Registered Address )

<b>Building No./ Flat No.</b> *	<b>Name of the Premises/Building</b>	<b>Floor No.</b>
t		
<b>Road/Street</b> *	<b>City/Town/Locality/Village</b> *	
t	t	
<b>State</b> *	<b>District</b> *	<b>PIN Code</b> *
Gujarat	Ahmedabad	381000

Whether the Appellant wishes to be heard in person? \*  Yes  No

#### Details of Appeal for Advance Ruling Application

<b>Upload the Filled Template</b> *	<a href="#">Download Template</a>
<input type="button" value="Choose File"/> No file chosen	ⓘ Only PDF file format is allowed.
	ⓘ Maximum file size for upload is 5MB.
	ⓘ <a href="#">Click here</a> to view the steps for converting the filled application



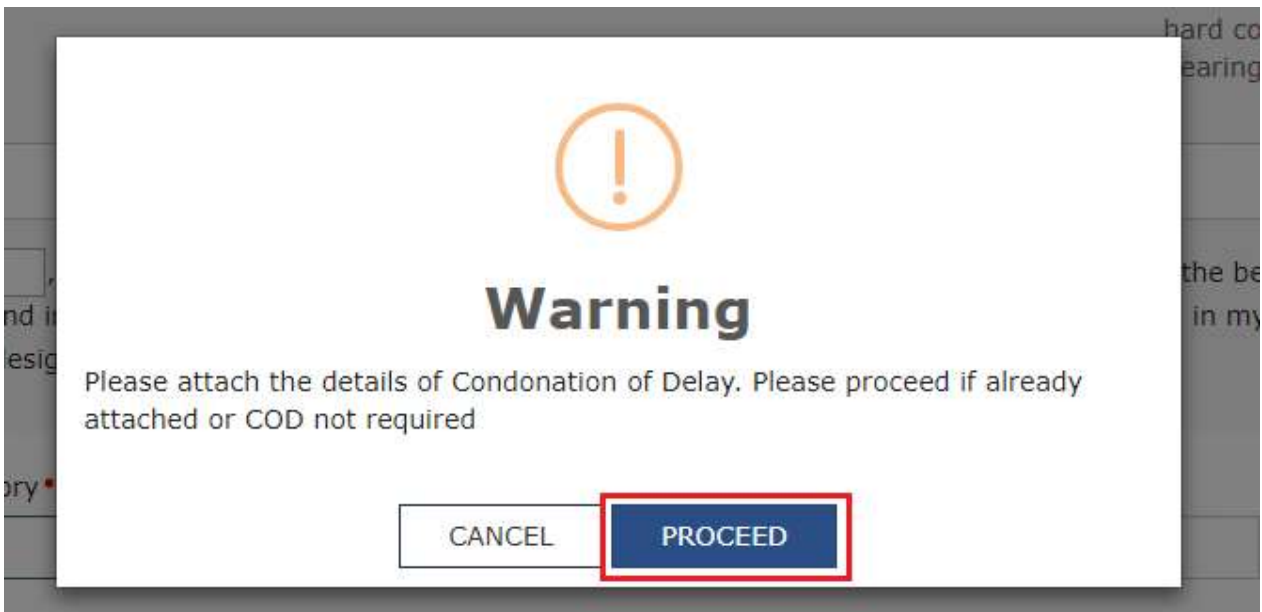
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4. Enter details in the **Address of Appellant at which notices may be sent** field in case the address for communication of Notice is different than the registered address. If the Address is same as registered address, then select the **Same as Registered Address** check-box and the already registered address will get pre-filled.
5. Select the radio buttons **Yes** or **No**, based on your choice of being heard in person or not.
6. Click **Download Template** to download and manually fill details of Appeal and then upload the converted PDF using **Choose File** button under **Details of Appeal for Advance Ruling Application** field.
7. If required, you can also upload supporting documents. This is not a mandatory field. To upload, first fill **Enter Document Description** field and then click **Choose File** to upload them.

**Note:** You must upload the Details of Condonation of Delay (COD) if **No. of days delay in filing appeal** field is not 0.

8. Enter **Verification** details and click **PREVIEW** to download and review your Appeal Application. Once you are satisfied, click **PROCEED TO FILE**.
9. In case, **No. of days delay in filing appeal** field is not 0; a Warning message popup is displayed. Click **PROCEED**.



10. **Submit Application** page is displayed. Click **SUBMIT WITH DSC** or **SUBMIT WITH EVC**.




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Dashboard [Submit Application](#) English

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary ID
Appeal to the Appellate Authority for Advance Ruling	PRAVINBHAI KALIDAS MISTRY	24ABCPM8147P1Z6



## Warning

Digital signatures are governed by the provisions of Information Technology Act, 2000 ("IT Act") and rules made thereunder. It is a mode of authenticating electronic records [Section 2(p) of IT Act]. Affixing digital signature on any document herein is deemed to be equivalent to affixing hand written signature/mark on such information/document (Section 5 of IT Act). Fraudulently/Dishonestly making use of any other person's digital signature is a punishable offence under IT Act (Section 66 C). Before attaching your digital signature certificate, please be certain that you wish to authenticate this electronic record.

- DSC is compulsory for Companies & LLP
- Facing problem using DSC? [Click here for help](#)

[SUBMIT WITH DSC](#) [SUBMIT WITH EVC](#)

11. **Advance Ruling Acknowledgement** page is displayed. In the top section of this page, success message is displayed in green. New generated ARN and its details are displayed in the **Acknowledgement** section. You can click the **DOWNLOAD** button to download the filed Appeal or you can click **GO To My Applications** hyperlink on the top-right side to open this new ARN.



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Dashboard > Services > User Services > My Applications > Advance Ruling Acknowledgement

Application for Advance Ruling Appeal is submitted successfully!

[Go To My Applications](#)

### Acknowledgement

**You have filed the application successfully and the particulars of the application are given as under:**

Application Reference No. (ARN)	AD2408180000120
Date of filing	12/08/2018
Time of filing	1:47:50 AM
Goods and Services Tax Identification Number(GSTIN)	24ABCPM8147P1Z6
Legal Name	PRAVINBHAI KALIDAS MISTRY
Trade Name(If available)	SUN LIGHT(Paldi)
Advance Ruling Appellate Authority	Gujarat Appellate Authority for Advance Ruling
Filed By	ANGAD ARORA
Form No.	GST ARA-02
Form Description	Appeal to the Appellate Authority for Advance Ruling
Payment Reference Number	IP2408180000005

**It is a system generated acknowledgement and does not require any signature.**

[DOWNLOAD](#)

#### **Note 1:**

Following actions take place on the GST Portal after a Taxpayer successfully files an Appeal Application against the Advance Ruling Order passed by AAR:

- ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.
- An email is sent to the CO and JO informing them about receipt of application along with ARN and application date.
- The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

#### **Note 2:**

Following actions take place on the GST Portal after a CO/JO successfully files an Appeal Application against the Advance Ruling Order passed by AAR:

- ARN gets generated along with Acknowledgement and is communicated to the Appellant through an email and SMS.



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- An email is sent to the Taxpayer informing him/her about receipt of application along with ARN and application date. He/she can navigate to **Dashboard > Services > User Services > My Applications** and search for the Application and open the Case Details Screen. Status of the ARN will be "Pending for Order".
- The application will land in the AAAR's queue under Application inbox and will be available to all tax officials and Appeal Proceedings will follow.

12. On clicking **GO To My Applications** hyperlink, **My Applications** page is displayed. Once you search with today's date, the new ARN will be displayed with Status as "Pending for Order". Click ARN hyperlink.

Dashboard > Services > User Services > My Applications

### My Applications

Application Type \* From Date To Date \* indicates mandatory fields

Advance Ruling 12/08/2018 12/08/2018

SEARCH NEW APPLICATION

ARN/RFN	Form No.	Form Description	Date of Filing	Status
AD2408180000120	GST ARA-01	ADVANCE RULING APPEALS	12/08/2018	Pending for Order

13. **Case Details** page of your Appeal Application is displayed. You will be able to track all proceedings related to this Appeal Application and take necessary actions from this page using the tabs provided on the left.

Dashboard > Services > User Services > My Applications > Case Details

ARN <b>AD2408180000120</b>	GSTIN/UIN/Temporary ID <b>24ABCPM8147P1Z6</b>	Date Of Application/Case Creation <b>12/08/2018</b>	Status <b>Pending for Order</b>
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PRN: IP2408180000005 Date Of Debit: 12/08/2018

Type of Document	Action
Advance Ruling Appeal Application	View

- APPLICATIONS
- NOTICES
- REPLIES
- ORDERS
- RECTIFICATION
- ADDITIONAL DOCUMENT



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### **Note:**

Key-steps of the Proceedings related to an Appeal Application are:

#### **If COD is required:**

- AAAR reviews the COD Application and issues "Hearing Notice" for Admission/Rejection of Condonation of Delay. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties with details of new date, new place and new time of hearing.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. Issue "Acceptance of Condonation of Delay" Order if AAAR is satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Admitted".
  - ii. Issue "Rejection of Condonation of Delay" Order if AAAR is **not** satisfied that the Appellant was prevented by sufficient cause to present the appeal within 30 days from the date of the communication of the order of the AAR. In this case, its intimation is sent by a system-generated email to the Appellant and Respondents and the Status of the ARN is changed from "Pending For Order" to "Rejected".

#### **If COD is not required or if COD is condoned and Appeal is admitted:**

- AAAR reviews the Appeal and issues "Hearing Notice" for Disposal of Advance Ruling Appeal Application. Its intimation is sent by a system-generated email to the Appellant and Respondents, with date, place and time of hearing.
- If required, Respondents can submit their Counter-replies on the GST Portal. System will send an intimation regarding the submission of counter reply by respondent to the appellant through an email.
- On the date of hearing, parties appear before the authority. AAAR can also issue an Adjournment Notice to the parties. Its intimation is sent by a system-generated email to the Appellant and Respondents, with details of new date, new place and new time of hearing.
- After hearing the parties and examining the application and records received during Personal Hearing, if any, AAAR can take following actions:
  - i. Issue "Appeal Order (Confirming Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of



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Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.

- ii. Issue "Appeal Order (Modifying Advance Ruling)". Intimation of the Order is sent by a system-generated email to the Appellant, Respondents and AAAR and the Status of the ARN is changed from "Pending For Order" to "Disposed by Appellate Authority". If there is difference of Opinion among the AAAR Members on any point, AAAR will mention in the order that no advance ruling can be pronounced in respect of such point or points.