



Department of Commercial Tax
Government of Madhya Pradesh
Moti Bungalow Compound, M.G. Road, Indore - 452007

ADVANCE RULING FOR REGISTERED DEALERS

To apply for advance ruling, perform the following steps:

1. Access the www.gst.gov.in URL. The GST Home page is displayed.
2. Login to the GST Portal with valid credentials i.e. your User Id and Password
3. Click the **Services > User Services > My Applications** command.

The screenshot shows the GST Portal interface. At the top, the header reads 'Goods and Services Tax' with the user name 'ANGAD JASBIRSINGH A'. The navigation menu includes 'Dashboard', 'Services', 'GST Law', 'Search Taxpayer', 'Help', and 'e-Way Bill System'. The 'Services' dropdown is open, showing 'Registration', 'Ledgers', 'Returns', 'Payments', 'User Services', and 'Refunds'. The 'User Services' dropdown is also open, showing 'My Saved Applications', 'View/Download Certificates', 'View My Submissions', 'Search HSN / SAC', 'Search Taxpayer Opted In / Out of Composition', 'Grievance / Complaints', 'Engage / Disengage GST Practitioner (GSTP)', 'View My Submitted LUTs', 'My Applications', 'View Notices and Orders', 'Contacts', 'Holiday List', 'Feedback', 'Locate GST Practitioner (GSTP)', 'Furnish Letter of Undertaking (LUT)', and 'View Additional Notices/Orders'. The 'My Applications' link is highlighted with a red box.

4. My Applications page is displayed

The screenshot shows the 'My Applications' page. The breadcrumb trail is 'Dashboard > Services > User Services > My Applications'. The page title is 'My Applications'. There is a legend indicating that a red dot indicates mandatory fields. The form contains three fields: 'Application Type' (a dropdown menu with 'Advance Ruling' selected), 'From Date' (a text input field with a calendar icon and placeholder 'DD/MM/YYYY'), and 'To Date' (a text input field with a calendar icon and placeholder 'DD/MM/YYYY'). At the bottom right, there are two buttons: 'SEARCH' and 'NEW APPLICATION'.



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5. Select the **Application Type** as Advance Ruling from the drop-down list.

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Services > User Services > My Applications

My Applications

Application Type*
Advance Ruling
Select
Advance Ruling

From Date DD/MM/YYYY

To Date DD/MM/YYYY

SEARCH NEW APPLICATION

* indicates mandatory fields

6. Click the **NEW APPLICATION** button.

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard > Services > User Services > My Applications

My Applications

Application Type*
Advance Ruling

From Date DD/MM/YYYY

To Date DD/MM/YYYY

SEARCH NEW APPLICATION

* indicates mandatory fields

7. If there is no sufficient balance in Cash Ledger under Fee head and "Amount to be paid" is not nil, then click **Deposit in Cash Ledger** button to deposit the required amount in Cash Ledger.

Note: If taxpayer has sufficient balance in Cash Ledger under Fee head, click **CREATE APPLICATION FOR ADVANCE RULING**

Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

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

Select Act(s) for which Advance Ruling Application has to be filed.

SGST CGST IGST

Acts	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount to be paid (in ₹)
SGST	5000.00	1230.00	3770.00
CGST	-	-	-
IGST	-	-	-
Total (in ₹)	5000.00	1230.00	3770.00

DEPOSIT IN CASH LEDGER CREATE APPLICATION FOR ADVANCE RULING

Instructions

1. 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 in Cash Ledger** button to deposit the required amount, in Cash Ledger.
2. If sufficient balance is available in Cash Ledger (under Fee head), i.e. "Amount to be paid" is nil for all the selected acts,

8. The **Create Challan** page is displayed.



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Dashboard > Payment > Create Challan English

Tax Liability

	Tax (₹)	Interest (₹)	Penalty (₹)	Fees (₹)	Other (₹)	Total (₹)
CGST(0005)						0
IGST(0008)						0
CESS(0009)						0
Uttarakhand SGST(0006)				3770		3,770
Total Challan Amount:						₹ 3,770 /-
Total Challan Amount (In Words):						Rupees Three Thousand Seven hundred Seventy Only

Note: In the Tax Liability Details grid, the **Total Challan Amount** field and **Total Challan Amount (In Words)** fields are auto-populated with total amount of payment to be made. You cannot edit the amount.

9. Select the **Payment Modes** as E-Payment/ Over the Counter/ NEFT/RTGS.

10. Click the **GENERATE CHALLAN** button.

11. The Challan is generated.

Note:

In case of Net Banking: You will be directed to the Net Banking page of the selected Bank. The payment amount is shown at the Bank's website. If you want to change the amount, abort the transaction and create a **new challan**.

In case of successful payment, you will be re-directed to the GST Portal where the transaction status will be displayed.

In case of Over the Counter:

Take a print out of the **Challan** and visit the selected Bank. Pay using **Cash/ Cheque/ Demand Draft** within the Challan's validity period. Status of the payment will be updated on the GST Portal after confirmation from the Bank.

In case of NEFT/ RTGS:

Take a print out of the mandate form and visit the selected Bank. Mandate form will be generated simultaneously with generation of challan. Pay using Cheque through your account with the selected Bank/ Branch. You can also pay using the account debit facility. The transaction will be processed by the Bank and RBI shall confirm the same within <2 hours>. Status of the payment will be updated on the GST Portal after confirmation from the RBI i.e. based on CIN received from RBI.

12. After a successful payment, user will be redirected to Advance Ruling Application page.

13. Click '**CREATE APPLICATION FOR ADVANCE RULING**' to create application for Advance Ruling.



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Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

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

Select Act(s) for which Advance Ruling Application has to be filed.

SGST CGST IGST

Acts	Fee Applicable (in ₹)	Amount available in Cash Ledger (in ₹)	Amount to be paid (in ₹)
SGST	5000.00	1230.00	Nil
CGST	-	-	-
IGST	-	-	-
Total (in ₹)	5000.00	1230.00	Nil

[DEPOSIT IN CASH LEDGER](#) [CREATE APPLICATION FOR ADVANCE RULING](#)

Instructions

1. 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 in Cash Ledger** button to deposit the required amount, in Cash Ledger.
2. 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 Advance Ruling** button to fill and submit the application.



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Dashboard Services GST Law Search Taxpayer Help e-Way Bill System

Dashboard Services User Services My Applications New Application Advance Ruling Application

Application Type	GSTIN/UIN/Temporary ID	Legal Name	Status of the Applicant
Advance Ruling Application	05ALYPD6528P1ZB	Gyanendra Prakash Dwivedi	Registered

Details of Jurisdictional Officer * Indicates mandatory fields

Application Filed For *
SGST

Name	Designation	Email ID
Address		
Jurisdiction Details		

Correspondence Address (Same as Registered Address)

Building No./ Flat No. *	Name of the Premises/Building	Floor No.
Road/Street *	City/Town/Locality/Village *	
State *	District *	PIN Code *

Nature of the activity(s)(proposed/present)in respect of which Advance Ruling sought *

<input type="checkbox"/> Factory/Manufacturing	<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> Service Recipient
<input type="checkbox"/> Wholesale Business	<input type="checkbox"/> Service Provision	<input type="checkbox"/> EOU/STP/EHTP
<input type="checkbox"/> Retail Business	<input type="checkbox"/> Office/Sale Office	<input type="checkbox"/> Sez
<input type="checkbox"/> Warehouse/Depot	<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Input Service Distributor(ISD)
<input type="checkbox"/> Works Contract		

Issue/s on which advance ruling required (Tick whichever is applicable) *

<input type="checkbox"/> Classification of goods and/or services or both
<input type="checkbox"/> Applicability of a notification issued under the provisions of the Act
<input type="checkbox"/> Determination of time and value of supply of goods or services or both
<input type="checkbox"/> Admissibility of input tax credit of tax paid or deemed to have been paid
<input type="checkbox"/> Determination of the liability to pay tax on any goods or services or both
<input type="checkbox"/> Whether applicant is required to be registered under the Act
<input type="checkbox"/> 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

Details of Advance Ruling Application

Upload the Filled Template *
 No file chosen

Download Template
* Only PDF file format is allowed.
* Maximum file size for upload is 5MB.
* Click here to view the steps for converting the filled application Word template to PDF file format.

Upload Supporting Documents

Enter Document Description

No file chosen

* Only PDF file format is allowed.
* Maximum file size for upload is 5MB.
* Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

Declaration *

I hereby declare that the question(s) raised in the application is/are not:

<input type="checkbox"/> Already pending in any proceedings in the applicant's case under any of the provisions of the Act
<input type="checkbox"/> Already decided in any proceedings in the applicant's case under any of the provisions of the Act

Verification *

I Gyanendra Prakash Dwivedi 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 are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *	Place *
<input type="button" value="Select"/>	<input type="text"/>



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15. Under **Correspondence Address** section, enter Building no./Flat no., Name of the premises/Building, Floor no., Road/Street, City/Town/Locality/Village.

16. Select **State**, **District** from drop down menu and enter the **PIN** Code.

Correspondence Address (Same as Registered Address)

Building No./ Flat No. *	Name of the Premises/Building	Floor No.
<input type="text"/>	<input type="text"/>	<input type="text"/>
Road/Street *	City/Town/Locality/Village *	
<input type="text"/>	<input type="text"/>	
State *	District *	PIN Code *
<input type="text" value="Select"/>	<input type="text" value="Select"/>	<input type="text" value="Enter PIN Code"/>

17. If correspondence address is Same as Registered Address, select the checkbox. Address details will be auto-populated and the fields will be non-editable in this section.

Correspondence Address (Same as Registered Address)

Building No./ Flat No. *	Name of the Premises/Building	Floor No.
<input type="text" value="1"/>	<input type="text" value="MG"/>	<input type="text" value="11"/>
Road/Street *	City/Town/Locality/Village *	
<input type="text" value="MG"/>	<input type="text" value="ECITY"/>	
State *	District *	PIN Code *
<input type="text" value="Uttarakhand"/>	<input type="text" value="Almora"/>	<input type="text" value="263601"/>

18. Select the applicable checkbox for Nature of the activity(s)(proposed/present) in respect of which Advance Ruling sought.

Nature of the activity(s)(proposed/present)in respect of which Advance Ruling sought *

<input type="checkbox"/> Factory/Manufacturing	<input type="checkbox"/> Bonded Warehouse	<input type="checkbox"/> Service Recipient
<input type="checkbox"/> Wholesale Business	<input type="checkbox"/> Service Provision	<input type="checkbox"/> EOU/STP/EHTP
<input type="checkbox"/> Retail Business	<input type="checkbox"/> Office/Sale Office	<input type="checkbox"/> Sez
<input type="checkbox"/> Warehouse/Deport	<input type="checkbox"/> Leasing Business	<input type="checkbox"/> Input Service Distributor(ISD)
<input type="checkbox"/> Works Contract		

19. Select the checkbox for Issue/s on which advance ruling required (Tick whichever is applicable).



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Issue/s on which advance ruling required (Tick whichever is applicable)*

- Classification of goods and/or services or both
- Applicability of a notification issued under the provisions of the Act
- Determination of time and value of supply of goods or services or both
- Admissibility of input tax credit of tax paid or deemed to have been paid
- Determination of the liability to pay tax on any goods or services or both
- Whether applicant is required to be registered under the Act
- 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

20. To download the template for Advance Ruling Application, Click **Download Template**.

Details of Advance Ruling Application

Upload the Filled Template*

Choose File No file chosen

Download Template

- ⓘ Only PDF file format is allowed.
- ⓘ Maximum file size for upload is 5MB.
- ⓘ [Click here](#) to view the steps for converting the filled application Word template to PDF file format.

21. **AdvanceRulingTemplate.docx** will be downloaded in Downloads folder.

22. Click **Enable Editing**.

PROTECTED VIEW Be careful—files from the Internet can contain viruses. Unless you need to edit, it's safer to stay in Protected View. **Enable Editing**



Goods and Services Tax

Form GST ARA -01

[See Rule 98]

Application Form for Advance Ruling

* indicates mandatory fields

*1. GSTIN Number # any/User-id	Click or tap here to enter text.
*2. Legal Name of applicant	Click or tap here to enter text.
3. Trade Name of applicant	Click or tap here to enter text.
*4. Status of the applicant(registered/un-registered)	Click or tap here to enter text.

*5. Registered Address

Building No./Flat No.	Click or tap here to enter text.
Name of the Premises/Building	Click or tap here to enter text.
Floor No.	Click or tap here to enter text.
Road / Street	Click or tap here to enter text.
Locality / Village	Click or tap here to enter text.
State	Select a state
City / District	Click or tap here to enter text.
Pincode	Click or tap here to enter text.

*6. Correspondence Address (Check if same as Registered Address)

Building No./Flat No.	Click or tap here to enter text.
Name of the Premises/Building	Click or tap here to enter text.
Floor No.	Click or tap here to enter text.

Road / Street	Click or tap here to enter text.
Locality / Village	Click or tap here to enter text.
State	Select a State
City / District	Click or tap here to enter text.
Pincode	Click or tap here to enter text.

*7. Mobile Number (with STD/ISD Code)	Click or tap here to enter text.
*8. Telephone Number (with STD/ISD Code)	Click or tap here to enter text.
*9. Email Address	Click or tap here to enter text.
10. Jurisdiction Authority	Name, designation, address.

*11. Details of Authorized Representative

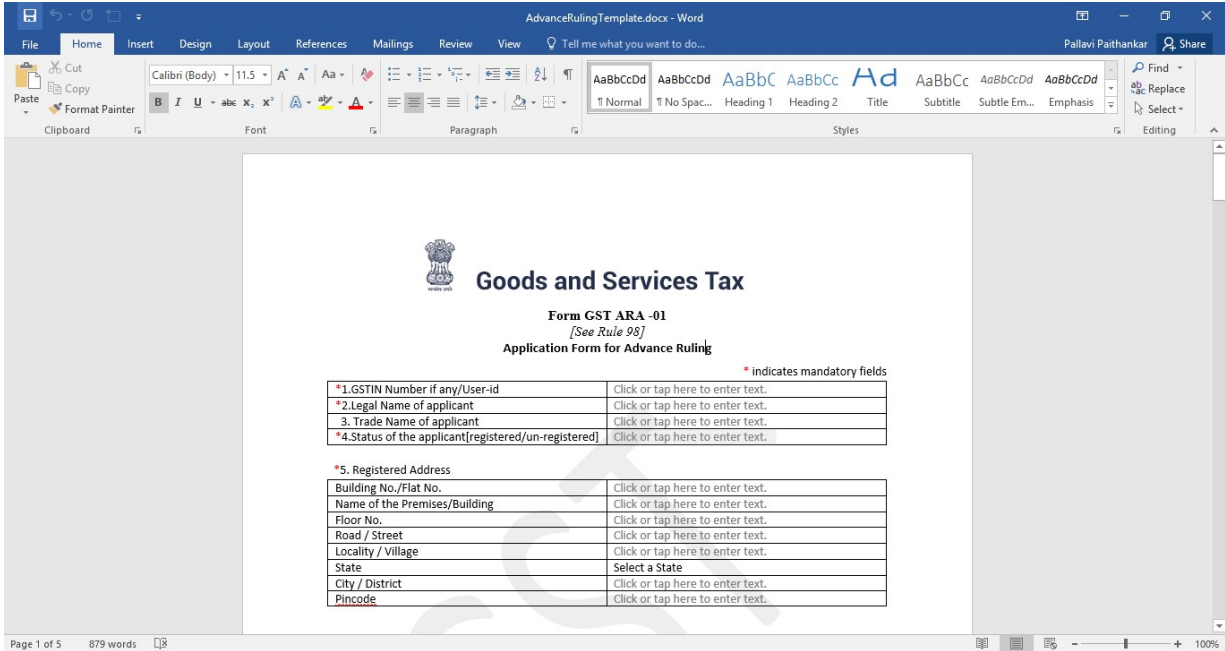
First Name	Click or tap here to enter text.
Middle Name	Click or tap here to enter text.
Last Name	Click or tap here to enter text.
Email Address	Click or tap here to enter text.
Mobile Number (with STD/ISD Code)	Click or tap here to enter text.
Telephone Number (with STD/ISD Code)	Click or tap here to enter text.



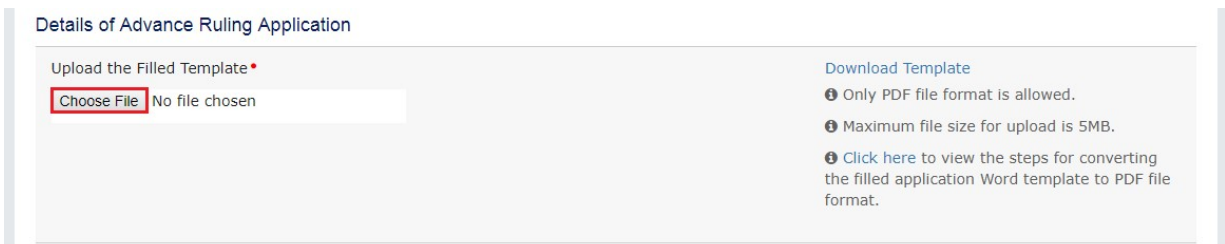
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23. Update the template with required information



24. Under **Details of Advance Ruling Application**, upload, click the Choose file button. Navigate and select the Filled template.

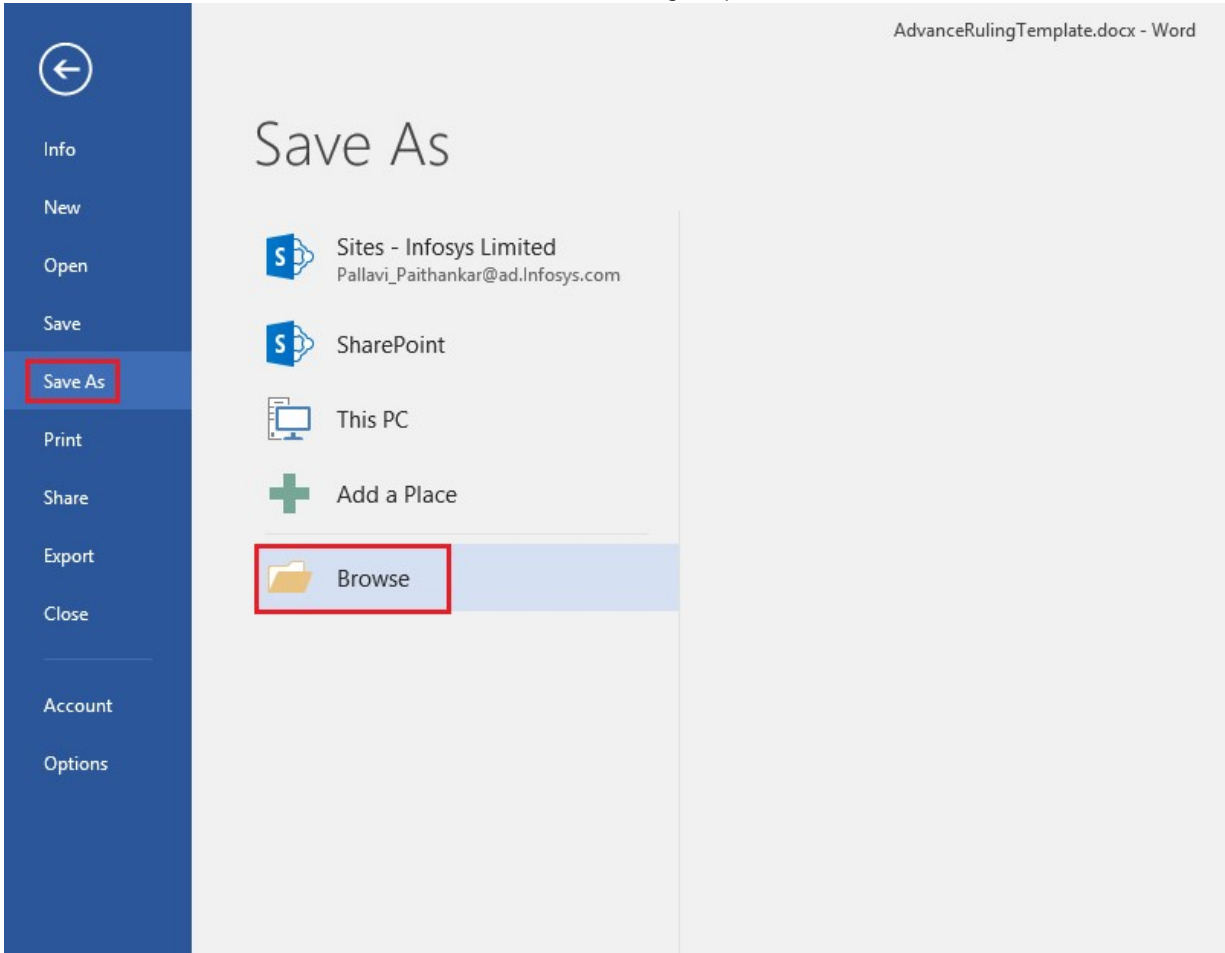




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25. Click Save As and Choose the folder to save the AdvanceRulingTemplate.

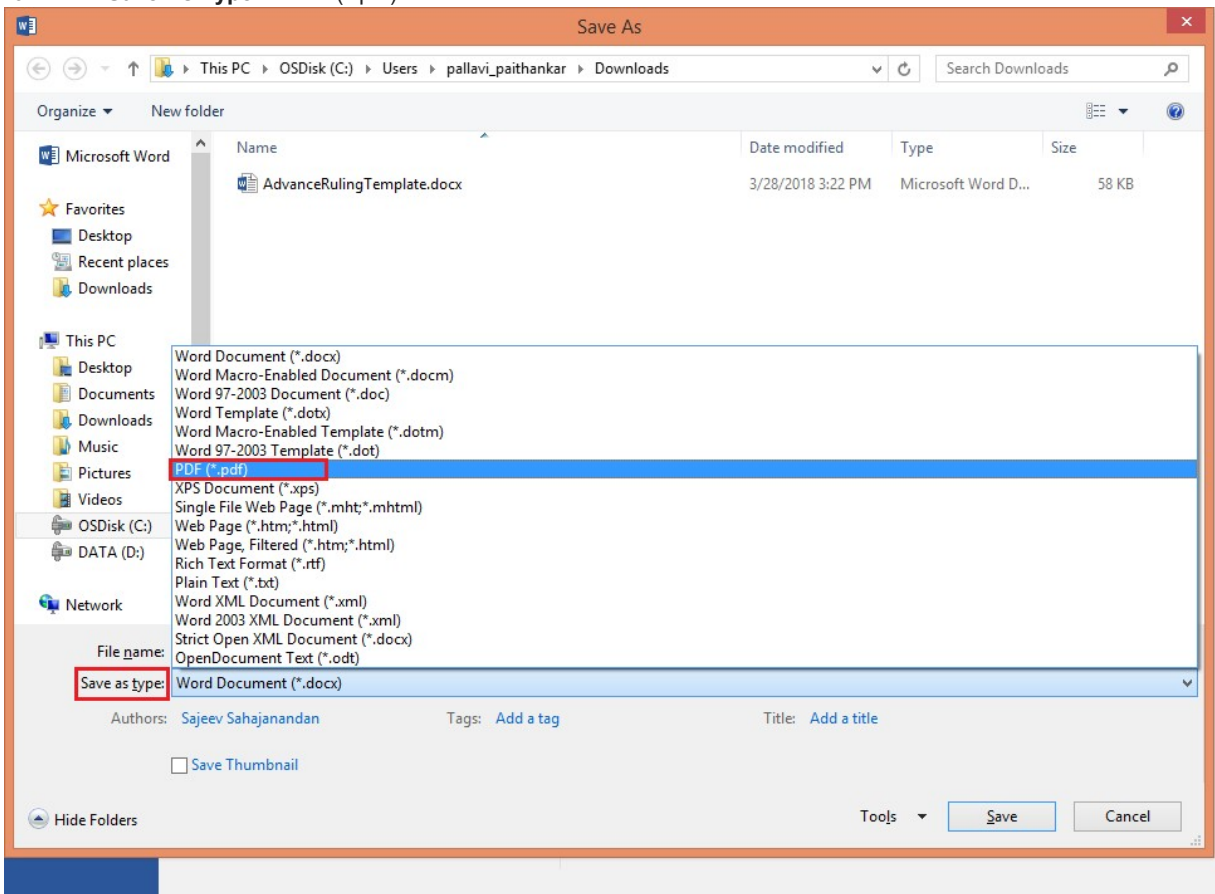




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26. Select **Save As Type** to PDF (*.pdf).

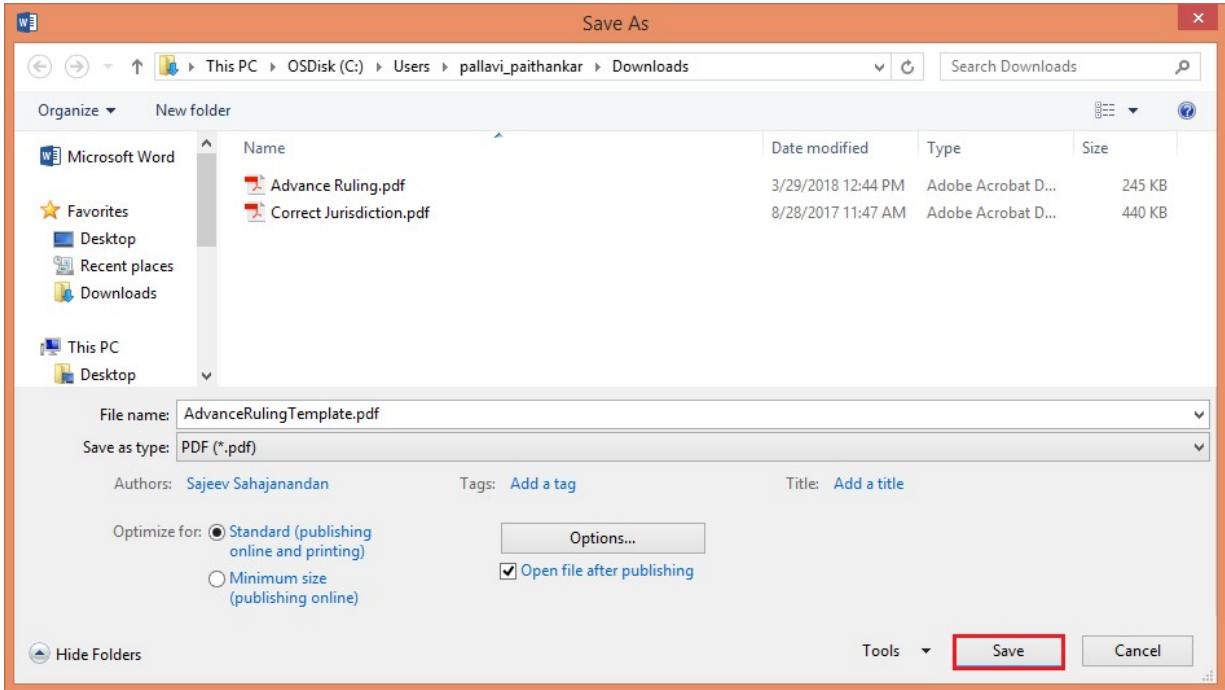




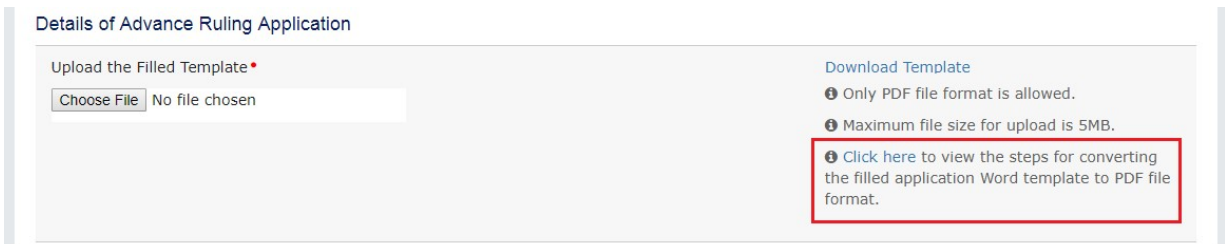
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27. Click **SAVE**



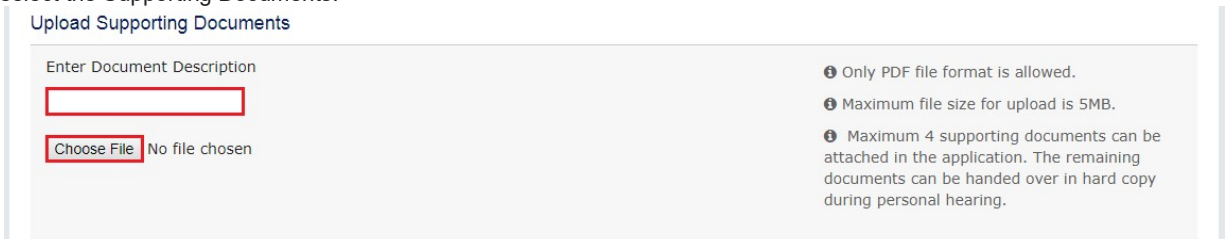
28. Steps to convert Word File to PDF are also at in the Application.



Note:

You can upload only PDF file with maximum file size for upload of as 5 MB.

29. Under **Upload Supporting Documents**, Enter Document Description and click the **Choose File** button. Navigate and select the Supporting Documents.





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30. After the document is uploaded, Click **ADD DOCUMENT** button.

Upload Supporting Documents

Enter Document Description

New Document

ADD DOCUMENT

- Only PDF file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

Note:

- You can upload only PDF file with maximum file size for upload of as 5 MB.
- Maximum 4 supporting documents can be attached in the application. The remaining documents can be handed over in hard copy during personal hearing.

31. Under **Declaration**, select both the checkboxes.

Declaration *

I hereby declare that the question(s) raised in the application is/are not:

Already pending in any proceedings in the applicant's case under any of the provisions of the Act

Already decided in any proceedings in the applicant's case under any of the provisions of the Act

32. Under Verification Tab, Enter Name of in box against '**Son/Daughter/Wife of**', Designation.

Verification *

I Gyanendra Prakash Dwivedi 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 are correct. I am making this application in my capacity as (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *

Place *

Designation / Status

Date

BACK PREVIEW PROCEED TO FILE

33. In the **Name of Authorized Signatory** drop-down list, select the name of authorized signatory.

34. In the **Place** field, enter the place where the form is filed.

35. Once Name of Authorized Signatory and Place is updated, **Designation/Status** and **Date** is auto-populated.



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Verification *

I Gyanendra Prakash Dwivedi son/daughter/wife of Shrimat Dwivedi 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 are correct. I am making this application in my capacity as Manager (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *
Gya nendra Dwivedi[ALYPD6528P]

Place *
Delhi

Designation / Status
Director

Date
29/03/2018

BACK PREVIEW PROCEED TO FILE

36. To preview the Application before filing, Click **PREVIEW**. The Preview functionality is used to check the values we entered in screen are same as in downloaded PDF file.

Verification *

I Gyanendra Prakash Dwivedi son/daughter/wife of Shrimat Dwivedi 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 are correct. I am making this application in my capacity as Manager (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *
Gya nendra Dwivedi[ALYPD6528P]

Place *
Delhi

Designation / Status
Director

Date
29/03/2018

BACK PREVIEW PROCEED TO FILE



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37. **AdvanceRuling.pdf** file will be downloaded. Open the pdf file and check if all the details are correctly updated.

The screenshot shows a PDF document titled "Advance Ruling Application" with the following details:

Application Type Advance Ruling Application	GSTIN/User ID 05ALYPD6528P1ZB	
Legal Name Gyanendra Prakash Dwivedi	Status of the Applicant Registered	
Details of Jurisdiction Officer :		
Application filed for: SGST		
Name	Designation	Email ID
-	-	-
Address	Jurisdiction Details	
-	-	
Correspondence Address:		
<input checked="" type="checkbox"/> Same as Registered Address		
Building No. / Flat No. 1	Name of Premises/Building -	Floor No. -
Road / Street MG	City/Town/Locality/Village ECITY	

38. Click **Proceed to File**.

The screenshot shows the "Verification" section of the application form with the following details:

I Gyanendra Prakash Dwivedi son/daughter/wife of Shrimat Dwivedi 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 are correct. I am making this application in my capacity as Manager (designation) and that I am competent to make this application and verify it.

Name of Authorized Signatory *
Gya nendra Dwivedi[ALYPD6528P]

Place *
Delhi

Designation / Status
Director

Date
29/03/2018

Buttons: BACK, PREVIEW, **PROCEED TO FILE**

39. After filling the enrolment application, you need to digitally sign the application using Digital Signature Certificate (DSC)/ E-Signature or EVC.

Digitally signing using DSC is mandatory in case of LLP and Companies.



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

Home > Services > User Services > Submit Application

English

APPLICATION TYPE	LEGAL NAME	GSTIN/UIN/Temporary Id
Advance Ruling Application	Gyanendra Prakash Dwivedi	05ALYPD6528P1ZB



Warning

Ensure that the reason, statement or any other information given in reply to the Show Cause Notice, Order, Reminder or in any other matter, is in accordance with the provisions of applicable Goods and Services Tax Act/ Rules or any other notifications / circulars/orders issued thereunder. Proceedings can be initiated for providing wrong, misleading or incorrect information whether with or without evidence.

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

BACK

SUBMIT WITH DSC

SUBMIT WITH EVC

40. Once the Verification is completed, fee amount will be auto debited from the cash ledger and ARN will be generated and status is changed to Filed.

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

✔ Application for Advance Ruling is submitted successfully!

[Go To My Applications](#)

Acknowledgement

Application Reference No. (ARN) AD050418000007N

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

Date of filing	10/04/2018
Goods and Services Tax Identification Number(GSTIN)	05ALYPD6528P1ZB
Legal Name	Gyanendra Prakash Dwivedi
Trade Name(If available)	AutomationsTest
Advance Ruling Authority	-
Filed By	Gya nendra Dwivedi
Form No.	GST ARA-01
Form Description	Application for Advance Ruling
Payment Reference Number	IP0504180000007

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

DOWNLOAD



Department of Commercial Tax Government of Madhya Pradesh

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Checklist for Registered Users:

- Duly filled GST ARA 01 Application
- PAN (Non Mandatory for non Resident Users)
- Legal Name of Business - validated against CBDT database
- Mobile Number of Authorized Signatory
- Email Address of Authorized signatory.
- Challan Identification Number (CIN) of duly paid challan with the prescribed fee.
- The question raised in the application is should not be already pending and has not been decided in any proceedings in the case of applicant under any of the provisions of the Act.