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Advance Ruling



**Think GST !
Think Vishal Sir...!!**

1. 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

Ans:- (a) (b) (c) (d)

2. Which of the following may make an application for Advance Ruling?
- Jurisdictional Officer
 - Applicant
 - Both Applicant & Jurisdictional Officer
 - Proper officer

Ans:- (a) (b) (c) (d)

3. 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.

Ans. (a) (b) (c) (d)

4. The AAR shall comprise of:
- One member from amongst the officers of Central tax and one member from amongst the officers of State tax/Union Territory tax.
 - One sitting High Court Judge.
 - (a) & (b)
 - (a) and (b)

Ans. (a) (b) (c) (d)

5. An applicant desired of obtaining an advance ruling under this chapter may make an application in such form

- GST ARA - 01
- GST ARA - 02
- GST ARA - 03
- GST ARA - 04

Ans:- (a) (b) (c) (d)

6. The Appellant 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.

Ans:-

7. 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).

Ans. (a) (b) (c) (d)

8. Under which of the following matters Advance Ruling can be sought,
- E-way bill requirements
 - Input credit admissibility of tax paid
 - Transitional credits specified in chapter XX
 - All of the above

Ans:- (a) (b) (c) (d)

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 What is the time period within which the application made to the authority be withdrawn?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

Ans:- (a) (b) (c) (d)

10. A copy of Advance Ruling signed and certified shall be sent to _____.
- Applicant
 - Concerned Officer
 - Jurisdictional Officer
 - All of the above

Ans:- (a) (b) (c) (d)

11. What is the time period within which the AAR shall pronounce the Advance Ruling?
- 30 days from receipt of an application
 - 60 days from receipt of an application
 - 90 days from receipt of an application
 - 180 days from receipt of an application

Ans:- (a) (b) (c) (d)

12. What is the time period within which the appeal before the Appellate Authority against the ruling of the authority be filed?
- 15 days + 30 days extension
 - 15 days + 60 days extension
 - 30 days + 30 days extension
 - 30 days + 60 days extension

Ans:- (a) (b) (c) (d)

13. When can the AAR reject the application for the advance ruling?
- Issue raised is already decided in case of the applicant under this Act
 - Issue raised is already pending in case of the applicant under this Act

- c. Both (a) & (b)
- d. None of the above

Ans:- (a) (b) (c) (d)

14. 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

Ans:- (a) (b) (c) (d)

15. 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

Ans:- (a) (b) (c) (d)

16. 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

Ans:- (a) (b) (c) (d)

17. 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
- d. If a Supreme Court judgment is pronounced on the same issue and the judgment is exactly the opposite of the clarification issued under the ruling

Ans:- (a) (b) (c) (d)

18. 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

Ans:- (a) (b) (c) (d)

19. When can the Authority declare the Advance Ruling pronounced as void?

- a. Ruling is obtained by suppression of material facts
- b. Applicant does not abide by the ruling
- c. Applicant does not engage in the business 3 months of obtaining the ruling
- d. Supreme Court judgment is opposite to the ruling

Ans:- (a) (b) (c) (d)

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

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

Ans:- (a) (b) (c) (d)

21. 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

Ans:- (a) (b) (c) (d)

22. Advance Ruling cannot be sought in respect of:

- a. admissibility of input tax credit
- b. classification of goods and / or services
- c. whether applicant is required to be registered
- d. whether applicant is entitled to refund

Ans:- (a) (b) (c) (d)

23. 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

Ans:- (a) (b) (c) (d)

24. 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

Ans:- (a) (b) (c) (d)

25. The fee for filing an application for Advance Ruling is:

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

Ans:- (a) (b) (c) (d)

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

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

Ans:- (a) (b) (c) (d)

Answers:-

1	b	11	c	21	d
2	b	12	c	22	d
3	a	13	c	23	d
4	a	14	b	24	d
5	a	15	a	25	c
6	a	16	c	26	c
7	d	17	a		
8	b	18	c		
9	d	19	a		
10	d	20	c		