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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

**GOVERNMENT OF WEST BENGAL**  
**FINANCE DEPARTMENT**  
**Revenue**

**NOTIFICATION**

No. 60-F.T., the 10th day of January, 2018.—In exercise of the power conferred by section 165 of the West Bengal Goods and Services Tax Act 2017 (hereinafter the Act), the Governor is hereby pleased to make the following regulations of the West Bengal Authority for Advance Ruling: —

**Regulations**

**Regulation 1: Short title and commencement**

- (a) These regulations may be called the West Bengal Authority for Advance Ruling Regulations, 2018.
- (b) They shall be deemed to have come into effect from July 1, 2017.
- (c) Nothing in these regulations shall restrict the power of the Authority to regulate its own procedures in conformity with the provisions of the Act, rules and notifications issued thereunder.

**Regulation 2: Definitions**

In these regulations, unless the context otherwise requires,—

- (a) "authorized representative", -
  - (i) in relation to an applicant, means an authorized representative as referred to in section 98 and section 116 of the Act;
  - (ii) in relation to the Commissioner, means a person authorized in writing by the Commissioner to act as an authorized representative;
- (b) "authorized officer" means an officer authorized by the Commissioner of State Tax for exercising such powers and performing such functions as may be assigned under these regulations;
- (c) Rules mean the West Bengal Goods and Services Tax Rules, 2017;
- (d) Circulars mean the circulars and instructions issued under section 168 of the Act;

- (e) 'Applicant', 'Application', 'Authority' and 'Appellate Authority' shall have the same meaning as under section 95 of the Act;
- (f) 'Common working day' shall have the same meaning as under clause (27) of section 2 of the Act.

**Regulation 3: Powers and functions of the authorised officer –**

- (i) The authorised officer shall be in overall charge of the office of the Authority and shall function under its direct supervision.
- (ii) The authorised officer shall -
  - (a) have custody of the records and the official seal of the Authority;
  - (b) receive all applications filed before the Authority;
  - (c) scrutinize applications and petitions and point out omissions and defects in the application and require the applicant to make good the omissions or remove the defects within the time granted by him and, in case of non-compliance, place such applications before the Authority for appropriate orders;
  - (d) place all the applications before the Authority for appropriate orders;
  - (e) forward a copy of the application along with its enclosures to the concerned or jurisdictional officer to transmit records of the case, if any, and to offer his comments on the application;
  - (f) issue notices or other processes, as may be ordered by the Authority;
  - (g) verify service of notices or other processes on the applicant and obtain necessary orders of the Authority in case of defective service;
  - (h) requisition records from the custody of any person upon orders of the Authority;
  - (i) return original records to the person from whose custody they were requisitioned;
  - (j) grant to the applicant certified copies of the orders / advance rulings;
  - (k) preserve records of every application and other materials for a period of five years from the date of disposal of the application and to weed out / destroy the same thereafter unless otherwise directed by the Authority; and
  - (l) discharge any other function as may be assigned by the Authority by any special or general order.

**Regulation 4: Signing of notices etc.**

Every requisition, letter, or notice to be issued on behalf of the Authority shall be signed by the authorised officer except when otherwise provided in the Act and rules made there under.

**Regulation 5: Mode of service of notices etc.**

- (i) Every notice or other document required to be served on or delivered to any person in compliance with the orders of the Authority shall be in the manner specified hereunder.
- (ii) The service of notice or document shall be made by hand delivery or by registered post with acknowledgement or by speed post or by courier service or by any means of transmission of documents including e-mail/fax.
- (iii) Notices or documents required to be served on the applicant shall be deemed to have been served if delivered at the address or e-mail id indicated in the application.

**Regulation 6: Procedure for filing applications**

- (i) Every application filed before the Authority shall be in the prescribed form, that is to say, Form **GST ARA-01** through the Common Portal or in accordance with rule 107A, as the case may be, and circulars issued in this regard.
- (ii) The hard copy of the application shall be filed in quadruplicate and presented by the applicant in person or by an authorized representative to the authorised officer or sent by registered post or by courier service along with the requisite fee.
- (iii) Every application and its annexure, statements and supporting documents shall be verified and signed in the manner set out in the relevant rules and circulars.

- (vi) The application shall be accompanied by evidence that the person who has signed the application and other documents is authorised / competent to sign under the rules and circulars.
- (v) Every application shall be on legal size paper and should be neatly and legibly printed, leaving a left margin of 5 cm and only on one side of a page in double-line spacing. Other matters accompanying the application, including annexure, statements and documents, shall be legible and prepared in similar manner as far as possible.
- (vi) An application under sub-regulation (i) shall be deemed to have been filed on the date on which hard-copy of the application transmitted electronically through the Common Portal is received in the office of the Authority.
- (vii) A copy each of the application, the statement of relevant facts having a bearing on the question(s) raised and the statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of such question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought) shall also be sent as attachment in .doc or .docx format to the designated e-mail of the Authority.

**Regulation 7: Procedure on receipt of an application**

- (i) The authorised officer receiving the application shall put his initials and the stamp of the Authority thereon together with the date and time of receipt thereof and shall also acknowledge its receipt and he shall also enter the particulars of the application in the register of daily filing, maintained for that purpose.
- (ii) The application shall be scrutinized by the authorised officer and any deficiency/defect noticed in the application or annexures thereof shall be communicated to the applicant as far as possible within ten common working days from the date of receipt of the application.
- (iii) The applicant shall be required to rectify the deficiency/defect within the time granted by the authorised officer and such application shall be deemed to have been received on the date when it is re-submitted after removal of such deficiency/defect.
- (iv) When an application is free from any deficiency/defect, an endorsement "examined and registered" shall be made thereon and a serial number allotted thereto.
- (v) In case the deficiency/defect is not removed or made good within the time granted under sub- regulation (3) the application shall be placed before the Authority for appropriate orders.
- (vi) On allotment of serial number to an application under sub-regulation (iv) a copy of the application shall be forwarded to the concerned officer for furnishing relevant records with comments, if any.
- (vii) On receipt of the relevant records/comments from the concerned officer or after expiry of two weeks or such further time as may be allowed by the Authority, the application shall be placed before the Authority for passing advance ruling in terms of sub-section 4 of section 98 of the West Bengal Goods and Services Tax Act, 2017.
- (viii) In a case where the Authority considers that prima facie the application is liable for rejection, a notice shall be issued to the applicant for showing cause as to why the application shall not be rejected on the grounds indicated in the said notice and no application shall be rejected without giving an opportunity of being heard in person or through an authorized representative.
- (ix) On the date fixed for hearing or such other date to which the case is adjourned, the Authority may pass an order either allowing or rejecting the application and a copy of the advance ruling passed by the authority shall be sent to both the applicant and the concerned officer.
- (x) Where an application is admitted, the Authority shall fix a date for hearing.
- (xi) Hearing of an application shall normally be held between 11.00 am and 5.00 pm on a common working day.
- (xii) In the event of non-appearance of the applicant without any intimation, advance ruling shall be pronounced after hearing the concerned officer on the date of hearing and on the basis of the records available with the Authority.
- (xiii) If the application is admitted and the applicant is represented on the date of hearing, the Authority, after hearing the applicant as well as the concerned officer and after examining such further detail as it may have obtained or the applicant may have placed before it, shall pronounce the advance ruling immediately after

conclusion of the hearing or may reserve the pronouncement. The ruling so reserved shall be pronounced in the open room under intimation to both the applicant and the concerned officer within a period not exceeding ninety days from the date of filing the application as provided under sub-section (6) of section 98 of the Act, and a copy of the order shall be served upon them. However, if one of the members appointed under section 96 of the Act is on leave or cannot participate for the time being in the functioning of the Authority for any compelling reason, such period of absence shall be excluded while computing the limitation under sub-section (6) of section 98 of the Act.

- (xiv) The Authority shall consist of both the members appointed under section 96 of the Act for the purpose of hearing and pronouncing ruling under section 98 of the Act. A ruling pronounced under sub-section (4) of section 98 of the Act shall bear signature of both the members unless they differ on any question. If they differ on any question, either separate drafts of the ruling be prepared by each of them, clearly stating the grounds for difference of opinion, or one of them may submit dissenting note to the draft ruling prepared by the other member.

**Regulation 8: Authorization to be filed**

- (i) An authorized representative appearing for the applicant shall, before commencement of the hearing, file before the authorized officer evidence of such authorization in accordance with the provisions of the Act and rules there under.
- (ii) Any change of an authorized representative shall be intimated by the concerned applicant/petitioner to the authorized officer.
- (iii) No person other than the applicant or the authorized representative shall be heard in person save by special leave of the Authority.

**Regulation 9: Reference to the Appellate Authority for Advance Ruling**

In cases where the members of the Authority differ on any question on which the advance ruling is sought and they make a reference to the Appellate Authority for hearing and decision on such question, the authorized officer shall forward the case with the following documents to the Appellate Authority for Advance Ruling –

- (a) the dissenting notes/opinion of the members of the Authority on the question(s) raised for advance ruling;
- (b) the supporting documents of the case; and
- (c) the forwarding letter.

The authorized officer shall intimate both the applicant and the concerned officer accordingly.

**Regulation 10: Supply of certified copies**

The authorized officer shall send certified copies of the documents, orders or advance rulings to the applicant or the concerned officer in the manner prescribed under rule 105.

**Regulation 11: Language of the Authority**

The language of the Authority shall be English.

**Regulation 12: Publication of orders / advance rulings**

The orders/advance rulings of the Authority, as it deems fit for publication in any law journal or websites, may be released for such publication on such terms and conditions as the Authority may specify.

By order of the Governor,

RAJSEKHAR BANDYOPADHYAY,  
*Additional Secretary to the Government of West Bengal*