

**Information of Findings upon Special Audit**

Your books of account and records for the F.Y..... has been examined by ----- (chartered accountant/cost accountant) and this Audit Report is prepared on the basis of information available / documents furnished by you and the findings/discrepancies are as under:

Short payment of	Integrated tax	Central tax	State /UT tax	Cess
Tax				
Interest				
Any other amount				

*[Upload pdf file containing audit observation]*

You are directed to discharge your statutory liabilities in this regard as per the provisions of the Act and the rules made thereunder, failing which proceedings as deemed fit may be initiated against you under the provisions of the Act.

Signature .....

Name .....

Designation .....

**Form GST ARA -01**

*[See Rule 104(1)]*

**Application Form for Advance Ruling**

1.	GSTIN Number, if any/ User-id		
2.	Legal Name of Applicant		
3.	Trade Name of Applicant (Optional)		
4.	Status of the Applicant [registered / un-registered]		
5.	Registered Address / Address provided while obtaining user id		
6.	Correspondence address, if different from above		
7.	Mobile No. [with STD/ISD code]		
8.	Telephone No. [with STD/ISD code]		
9.	Email address		
10.	Jurisdictional Authority		<<name, designation, address>>
11.	i. Name of Authorised representative	Optional	
	ii. Mobile No.		iii. Email Address

12.	Nature of activity(s) (proposed / present) in respect of which advance ruling sought		
	A. Category ▲		
	Factory / Manufacturing	Wholesale Business	Retail Business
	Warehouse/Depot	Bonded Warehouse	Service Provision
	Office/Sale Office	Leasing Business	Service Recipient
	EOU/ STP/ EHTP	SEZ	Input Service Distributor (ISD)
	Works Contract		
	B. Description (in brief)	(Provision for file attachment also)	
13.	Issue/s on which advance ruling required (Tick whichever is applicable) :-		
	(i) classification of goods and/or services or both	<input type="checkbox"/>	
	(ii) applicability of a notification issued under the provisions of the Act	<input type="checkbox"/>	
	(iii) determination of time and value of supply of goods or services or both	<input type="checkbox"/>	
	(iv) admissibility of input tax credit of tax paid or deemed to have been paid	<input type="checkbox"/>	
	(v) determination of the liability to pay tax on any goods or services or both	<input type="checkbox"/>	
	(vi) whether applicant is required to be registered under the Act	<input type="checkbox"/>	
	(vii) 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	<input type="checkbox"/>	
14.	Question(s) on which advance ruling is required		
15.	Statement of relevant facts having a bearing on the question(s) raised.		
16.	Statement containing the applicant's interpretation of law and/or facts, as the case may be, in respect of the aforesaid question(s) (i.e. applicant's view point and submissions on issues on which the advance ruling is sought).		
17.	I hereby declare that the question raised in the application is not (tick) - <input type="checkbox"/>		
	a. Already pending in any proceedings in the applicant's case under any of the provisions of the Act		
	b. Already decided in any proceedings in the applicant's case under any of the provisions of the Act		
18.	Payment details	Challan Identification Number (CIN) – Date -	

**VERIFICATION**

I, \_\_\_\_\_ (name in full and in block letters), 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 is correct. I am making this application in my capacity as \_\_\_\_\_ (designation) and that I am competent to make this application and verify it.

Signature

Place \_\_\_\_\_

Name of Applicant/Authorised Signatory

Date \_\_\_\_\_

Designation/Status

**Form GST ARA -02***[See Rule 106(1)]***Appeal to the Appellate Authority for Advance Ruling**

Sr. No.	Particulars	Remarks
1	Advance Ruling No.	
2	Date of communication of the advance ruling	DD/MM/YYYY
3	GSTIN / User id of the appellant	
4	Legal Name of the appellant.	
5	Trade Name of the appellant (optional).	
6	Address of appellant at which notices may be sent	
7	Email Address of the appellant	
8	Mobile number of the appellant	
9	Jurisdictional officer / concerned officer	
10	Designation of jurisdictional officer / concerned officer	
11	Email Address of jurisdictional officer / concerned officer	
12	Mobile number of jurisdictional officer / concerned officer	
13	Whether the appellant wishes to be heard in person?	Yes/No
14.	The facts of the case (in brief)	
15.	Ground of Appeal	
16.	Payment details	Challan Identification Number (CIN) – Date -
<p style="text-align: center;"><b>Prayer</b></p> <p>In view of the foregoing, it is respectfully prayed that the Ld. Appellate Authority, &lt;Place&gt; may be pleased to:</p> <ol style="list-style-type: none"> <li>set aside/modify the impugned advance ruling passed by the Authority for Advance Ruling as prayed above;</li> <li>grant a personal hearing; and</li> <li>pass any such further or other order (s) as may be deemed fit and proper in facts and circumstances of the case.</li> </ol> <p>And for this act of kindness, the appellant, as is duty bound, shall ever pray.</p>		